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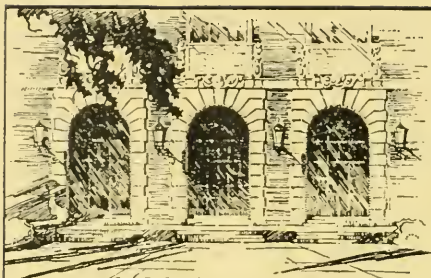
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SNIDER, CLYDE F.

LOCAL TAXING UNITS

(1968)



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Illinois Historical Survey

THE HISTORY OF THE
CITY OF NEW-YORK
FROM THE FIRST SETTLEMENT
TO THE PRESENT TIME

BY
JOHN B. HENRY, ESQ.
OF THE CITY OF NEW-YORK.

NEW-YORK:
PUBLISHED BY

LOCAL TAXING UNITS: THE ILLINOIS EXPERIENCE

Clyde F. Snider and Roy Andersen

COMMISSION PAPERS OF THE
INSTITUTE OF GOVERNMENT AND PUBLIC AFFAIRS
University of Illinois
Urbana, 1968

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ILLINOIS HISTORICAL SURVEY

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FOREWORD

The Illinois Local Government Commission, created by the 1967 General Assembly, requested the Institute of Government and Public Affairs to revise and update its manuscript *Local Taxing Units: The Illinois Experience*. Under the direction of Professor Clyde F. Snider of the Department of Political Science, who was assisted by Roy Andersen of the Institute staff, the revision was completed and is now available as a reference work for those trying to understand the complex local government structure of Illinois. Professor Snider originally prepared the manuscript for the State Department of Revenue in 1945. It was revised in 1954 by Mrs. Lois Langdon and Professor Gilbert Steiner of the Institute staff.

The Local Government Commission, cochaired by Senator Jack P. Knuefer and Representative William Redmond, was established to "make a survey of the entire structure of local governments and of the organization, powers, jurisdiction, and functions." It is hoped that this manuscript will help the Commission in its study.

In order to emphasize aspects of governmental units covered by this investigation, to avoid considerable repetition, and to clarify the material, some of the data relating to each type of governmental unit has been arranged in tabular form. These tables are dispersed appropriately throughout the textual discussion of the organization of taxing units. The tables comprising the appendix are of a more general character. Neither the text nor the tables, read separately, cover all aspects of special district organization, nor can the text and tables, read together, eliminate the need for legal assistance in any particular situation.

In preparing this revision, the authors were assisted by the staff of the Bureau of Educational Research, University of Illinois, Urbana, and this assistance is appreciated.

Any errors or inaccuracies in the manuscript are the responsibility of the Institute of Government and Public Affairs.

SAMUEL K. GOVE
Director

I. INTRODUCTION

Purpose and Definition

The purpose of this investigation is to promote a clearer conception of the various agencies supported by the property tax in Illinois and the services rendered by each. Some attempt is made to explain the situations which have contributed to the development of taxing units in the state. A large portion of the work is devoted to a survey of the legal organization of each of the types of governmental units now in existence, and to such others as may be created under present law. For the most part, Illinois statutes control the legal organization of the units, although the state constitution has some provisions relating directly to local government. Judicial decisions are cited as they pertain to the construction and application of statutes affecting local government. An attempt is made at an analysis of the trends and developments regarding local units.

A local taxing unit, for the purposes of this paper, is any politically-organized geographic subdivision of the state which is vested by law with the authority to levy a property tax for the support of governmental functions. The power to make such a levy, within constitutional or statutory limits, is exercised in general by the corporate authorities of the unit concerned, although in some instances the levy must have the approval of the voters as a prerequisite to the exercise of the power. The distinguishing feature of a taxing unit for present purposes is the authority to levy a property tax. Public corporations empowered to issue bonds payable solely from the revenues of the public enterprise, but not empowered to levy taxes, are eliminated from consideration as are special-purpose districts lacking the taxing power. This classification excludes from consideration the Chicago medical center,¹ Chicago Transit Authority,² housing authorities under the Housing Authorities Act,³ drainage districts which may levy special assessments, but not tax districts,⁴ and soil conservation districts.⁵ The state itself is, of course, a unit for

¹ *Illinois Revised Statutes* (State Bar Edition; Chicago: Burdette Smith Company, 1967), Ch. 91, sec. 125-135a.

² *Ibid.*, Ch. 111½, sec. 301-344.

³ *Ibid.*, Ch. 67½, sec. 1-27e.

⁴ See Illinois Tax Commission in cooperation with the Works Project Administration, *Drainage District Organization and Finance, 1879-1937* ("Survey of Local Finance in Illinois," Vol. III [Illinois Tax Commission, 1941]).

⁵ *Rev. Stat. 1967*, Ch. 5, sec. 106-138.2.

taxing purposes, although a general state property levy has not been imposed since 1932.

Historical Development

The area now known as Illinois was, prior to 1818, included successively in the Northwest Territory, Indiana Territory, and Illinois Territory. During this period, the territory was governed by federal law — especially the Ordinance of 1787 and its amendments. Public revenues were secured for the support of governmental functions from property taxes, primarily a classified land tax,⁶ but also taxes on specific kinds of property. Some forms of property such as houses, water mills, and windmills, were taxed according to value, while horses, mules, cattle, and slaves were commonly taxed a fixed sum per head. Other sources of local revenues included poll taxes, court fees, and fines.⁷

Steady increases in population made possible the admission of the territory as a state of the Union and the consequent adoption of a state constitution. With reference to taxation, the first constitution provided “that the mode of levying a tax shall be by valuation, so that every person shall pay a tax in proportion to the value of the property he or she has in his or her possession.”⁸ The general assembly authorized the imposition by local governments of various levies for roads, bridges, and schools, but for some years the units of government which imposed property taxes were relatively few.⁹

Illinois’ second constitution made important changes relating to taxation.¹⁰ The General Assembly was empowered to levy not only capitation and property taxes, but certain license fees as well. For the first time, authorization was granted to exempt from taxation property of the state and counties, and “such other property as the General Assembly may deem necessary for school, religious, and charitable purposes.” The constitution expressly provided that corporate authorities of counties, townships, school districts, cities, and towns might be vested with power to assess and collect taxes for corporate purposes, but included a uniformity requirement within each taxing unit.

The 1870 constitution contains essentially the same provisions relating to taxation as the second document.¹¹ The General Assembly is permitted to

⁶ See, for example, *Territorial Laws of 1812*, p. 19.

⁷ See, with respect to county revenues, Francis Philbrick, ed., *Pope’s Digest*, 1815, II (“Collections of the Illinois State Historical Library,” Vol. XXX [Springfield, 1940]), 326, 343-4.

⁸ *Constitution of 1818*, Art. VIII, sec. 20. The Illinois constitutions of 1818, 1848, and 1870 may be found in *Illinois Constitutions* (“Collections of the Illinois State Historical Library,” Vol. XIII [Springfield, 1919]). They are also printed in the “Constitution” volume of Smith-Hurd, *Illinois Annotated Statutes*.

⁹ I. M. Labovitz, *Public Policy and State Finance in Illinois*, MSS, Social Science Research Committee, University of Chicago, 1939.

¹⁰ *Constitution of 1848*, Art. IX, sec. 3.

¹¹ *Constitution of 1870*, Art. IX, secs. 1, 8, 9, and 12.

raise revenue by levying a tax in proportion to the value of property. County authorities, however, are limited in that they can never assess taxes in excess of \$.75 per \$100 valuation, except for the payment of indebtedness existing at the adoption of the constitution, unless authorized by vote of the people of the county. The General Assembly may vest corporate authorities of cities, villages, and towns with the power to make local improvements by special assessment or by special taxation of contiguous property. For corporate purposes all municipal corporations may be vested with authority to assess and collect taxes, but such taxes must be uniform in respect to persons and property within the jurisdiction of the body imposing them. Limitation on municipal indebtedness is set so that the amount, including any existing indebtedness at the time of the adoption of the constitution, may not exceed in the aggregate 5 per cent of the value of taxable property.

The General Assembly has provided since 1927 that assessments of property for tax purposes shall be at full, fair cash value, but this has not been the practice. Actually assessments have ranged from less than 20 per cent of full value in some counties to 75 per cent in others. With statutory limitations on the amount of tax that may be levied on each assessed dollar of valuation, revenue obtained varies considerably from county to county.

Legislation enacted in 1945, effective in 1946, was intended to remedy the situation.¹² This legislation required that the state Department of Revenue equalize assessed valuation so that all property is assessed at its "full, fair cash value." The law was designed to make the statutory requirement of full-value assessment self-executing. Since an increase in the assessment ratio would enable local governments to increase their tax revenues under existing maximum rates, various tax-rate bills were enacted to effect a reduction in local tax rate maxima. The desired result was therefore, approximately the same total tax revenue. The 1945 and subsequent bills provided a series of formulae to govern maximum tax rates during the first years of operation of the new plan, with a view to preventing sudden excessive increases or decreases in the tax revenue raised by any governmental unit. Provision was made for local units, during the transition period, to adopt by referendum for the posttransition period, rate ceilings different than those which would otherwise be applicable.

As the end of the transition period neared it was apparent that full value assessment was not going to take place. In 1951, in order to provide local units some flexibility with respect to impending rate changes the legislature passed an act allowing governmental units to increase their tax rate limits before the given percentage reduction in rate limits would take place (at the end of the transition period). For various reasons most governmental units did not take advantage of this option and therefore faced permanent loss of

¹² *Laws of 1945*, pp. 1212-1214.

potential revenue when the courts ruled that the frozen transition limits were made permanent by the 1951 legislation.¹³ These constraints on revenue flexibility added pressure on existing governmental units to create special taxing districts so as to meet increasing demands for public services. More recently the tax rate legislation has been amended from time to time and considerable litigation has occurred concerning its application.¹⁴

II. GENERALIZATIONS FROM THE DATA

Governmental service can be paid for either through central tax collections, appropriately shared by the governments involved, or by localized collections which are supposed to tie the individual closely to the service agency. Public policy in Illinois appears to be moving toward an extreme form of the latter alternative, as evidenced by a steady increase in the variety of local governments accompanied by tight local electoral control over even the limited powers that the General Assembly bestows on lesser governmental units. As the specialization of governments is increased, boundaries tend to overlap and many are superimposed one upon another. Because the property tax is the basic support for most local governments, residents of all areas of the state are subject to the jurisdiction of at least three units levying a property tax, and in some areas there are as many as nine, ten, or twelve units in existence. This situation seems to encourage citizen confusion at least as much as citizen participation in local government.

Taxing jurisdictions in Illinois have developed from relatively simple beginnings to almost unbelievable complexity. At present this state has the unenviable distinction of having more taxing units than any other state (see Appendix, Table 1). With legislation designed to induce a reduction in the number of school districts, Illinois has greatly decreased its total number of governmental units, but demands for new and varied services have created an increase in types of districts as indicated in Table 1. At present the Illinois statutes provide for twenty-four types of local taxing units, as herein defined,¹⁵ and twenty-two types of units were in existence in 1965.

More than eleven thousand school districts were organized in Illinois prior to 1870. The demands for high school education brought forth the creation of districts for secondary school purposes. When the high school districts were organized there was no attempt to integrate them with elementary districts. Instead, they were superimposed upon the existing school areas as separate units. High school districts were created that did not cover all the area in the

¹³ *People ex rel. Carter v. Touchette*, 5 Ill. 2^d 300 (1955).

¹⁴ For a technical history of the Illinois property tax, see Glenn W. Fisher and Robert P. Fairbanks, *Illinois Municipal Finance* (Urbana, Illinois: University of Illinois Press, 1968), Ch. 4; and Irving Howards, "Property Tax Rate Limits," *Report of the Commission of Revenue* (State of Illinois, 1963), Ch. 15.

¹⁵ This count considers all school districts as constituting a single type, and all municipalities (cities, villages, and incorporated towns) as another.

TABLE 1. PER CENT CHANGE IN NUMBER OF ILLINOIS LOCAL GOVERNMENT UNITS 1940-1962

Unit of Government	1940-62	1950-62
Municipalities	9.5	7.9
Road Districts	-38.0	-39.0
School Districts	-87.6	-67.8
Unit Districts	206.7	22.7
Special Districts	459.6	104.3
Fire Protection Districts	968.3	102.8
Park Districts	130.0	50.8
Sanitary Districts	220.7	200.0

Source: Glenn W. Fisher and Robert P. Fairbanks, *Illinois Municipal Finance* (Urbana, Illinois: University of Illinois Press, 1968), p. 95.

county and left many children without an opportunity to secure secondary education. To solve this problem, the non-high school district, was established to encompass all the areas of a county not included in an existing district. Provision was made for a tax to be levied by the non-high school district to pay tuition for these pupils in a nearby high school. Because of legislatively encouraged consolidation the number of school districts in Illinois fell from 11,955 in 1945 to 1,350 in 1967; yet, only two states had larger numbers of school districts than Illinois in the latter year.

Counties, townships, and municipalities are units of general government in the sense that they supply numerous and varied public services. Most of the taxing units in Illinois, however, are single- or special-purpose districts, for example, school, park, or sanitary districts created to perform a particular function. All too frequently the need for specific governmental services in an area will not be coextensive with any general government unit; in an attempt to meet the demands, new units of an *ad hoc* character have been authorized by the legislature with boundaries fashioned to include the area needing the service.¹⁶ The circumscriptions of these units may include both urban and rural areas or they may crosscut, divide, and disregard other existing borders in an attempt to define the benefited areas.

Although many districts have been organized to provide additional governmental services, others have been set up in order to permit borrowing or imposition of tax levies beyond constitutional or statutory limits already reached. The constitutional limitation on local indebtedness in Illinois is fixed at 5 per cent of the assessed valuation for each separate municipal corporation. Overlapping, and even coterminous districts with different corporate purposes, if authorized by the legislature, may each borrow up to the 5

¹⁶ An "*ad hoc* unit" of government, as the term is used here, may be defined as a government confined to the performance of a particular function or administrative service and given only the powers necessary to that limited purpose. "In each case there is a real unit of local government — an area, a population, and a separate governmental organization with certain powers and functions to perform." William Anderson, *American Government* (Rev. ed.; New York: Henry Holt, 1942), p. 69.

per cent limit. In some counties of the state where the assessment ratio has been low, the constitutional limitation has frequently been unduly restrictive, and has resulted in the organization of new taxing units. One example of the use of this procedure is seen in the fact that the county, which is faced with a \$.75 constitutional tax rate limit, is permitted by the legislature to organize a forest preserve district coextensive with the county in order to levy additional taxes. Again, as in all states, both the desire to further a particular local interest and ordinary political expediency have contributed to the growth of taxing units.

Local government in Illinois receives its life and continued existence through the will of the General Assembly. That body is virtually unrestricted in its authority to create and control different types of local units.¹⁷ The creators of local governmental units not only may endow new units with any or all of the powers of pre-existing types, but they may transfer functions from old to new units or extend the scope to new services to fulfill any public purpose.¹⁸ "The constitution nowhere commits corporate objects or purposes irrevocably to authorities now existing, nor does it prohibit the committal of them to such corporate authority as may be called into life by the same law which creates the subject and commits it to their jurisdiction."¹⁹ This broad legislative

¹⁷ The state constitution confers the whole of the legislative power on the General Assembly except where it clearly restricts the exercise of such power. *Wilson v. Board of Trustees*, 133 Ill. 443, 458 (1890). Apart from some express provisions relating to counties (Art. X), townships, cities, towns, villages, and schools (Art. IV, sec. 22). Cf. *Mathews v. City of Chicago*, 342 Ill. 120 (1930), such restrictions on the legislature as exist in relation to its regulation of local government are those which the courts have held to be necessarily implied. In denying the legislature power to authorize a private corporation to levy taxes for admittedly public purposes, the Illinois Supreme Court relied on section 5 of Article IX of the Constitution of 1848, similar in this respect to section 9, Article IX of the present constitution. This section authorizes the legislature to vest municipal corporations with the power to levy taxes for corporate purposes, and it was interpreted to prevent the General Assembly from conferring such power upon other persons. *Harward v. St. Clair Drainage Company*, 51 Ill. 130 (1869). In general, not more than one public corporation having the same purpose may exist in the same territory at the same time. This restriction, however, does not prevent different types of districts from having concurrent jurisdiction (over streets, for example) for different purposes, or from cooperating in the provision of drainage and sewage disposal, police protection, or some other function; it is a principle of law which in its application "is not always free from difficulty." The general rule is that adherence to the principle should be such as to prevent the needless duplication of services and authorities. See *West Park Commissioners v. Chicago*, 152 Ill. 392 (1894); *People v. Woodward*, 285 Ill. 165 (1918); *Zeigler v. Douglas*, 283 Ill. 407 (1918); *People v. Bowman*, 247 Ill. 276 (1910). Failure of the General Assembly to insure equal opportunities to similarly situated citizens in the organization of forest preserve districts provided a basis for declaring the 1909 forest preserve act unconstitutional. *People v. Rinaker*, 252 Ill. 266 (1911).

¹⁸ Cf. *Town of Fox v. Town of Kendall*, 97 Ill. 72 (1880), on transferring care of paupers from the county to the township; *People v. Walsh*, 96 Ill. 232 (1880), on conferring jurisdiction held by a city over certain streets and boulevards to a park district.

¹⁹ *People v. Salomon*, 51 Ill. 37, 50-51 (1869), upholding the constitutionality, under the constitution of 1848, of an act creating the South Park District. See also *People v. City of Springfield*, 370 Ill. 551 (1939).

power can be exercised by general law for all types of units or, in the case of all units except counties, townships, cities, villages, incorporated towns, and school districts, by special law if a general law cannot be made applicable.²⁰ The General Assembly has authorized the organization of separate special-purpose governments in numerous areas to provide parks; to construct and maintain roads; to provide elementary education; to provide high school education; to exterminate mosquitoes, flies, and insects; to provide for drainage and sewage disposal; to prevent stream pollution; to provide a safe and adequate water supply; to protect and develop forests; to protect the public health; to provide adequate protection from fire; to maintain tuberculosis sanitariums; to operate airports; to protect fish and game; to provide library facilities; to operate a public hospital; to provide street lighting; to prevent a shortage of water and inspect wells; to provide water service; to prevent water surface damage; and to provide mass transit facilities.

The intent of the General Assembly in authorizing a new type of unit is ordinarily expressed in the statute creating the district.²¹ Along with the intent is the definition of the corporate authority, its powers and functions, tax authorizations and limitations, and methods of annexation of territory and consolidation of districts. In some cases dissolution procedures are provided, but there are instances wherein the legislature appears to have made corporate life perpetual by failing to set forth procedures for dissolution.

As a rule, taxing units in this state do not have coextensive boundaries. There are, however, instances where the General Assembly has added another function to a pre-existing district and has provided additional corporate officials for the new function. Examples of the latter situation are found in the city library board and township park commissioners who serve in addition to the regular city and township authorities; while these officials act in a semi-autonomous manner, any debt they incur is an obligation of the township or city, and frequently their appointments and acts are subject to approval by the regular corporate authorities.²² Though there are some exceptions, most of the statutes providing for the establishment of taxing units require that the area of the proposed district be contiguous.

²⁰ Cf. *Constitution of 1870*, Art. IV, sec. 22.

²¹ The powers of taxing units (as noted in the sections which follow) vary considerably, being correlative to the scope and nature of the functions performed. They are usually set forth explicitly and in considerable detail.

²² The Chicago School District is coterminous with the City of Chicago. Its board of education is appointed by the mayor and council of the city, its tax levy must be approved by the council, its treasurer is the city treasurer ex officio, and its bonds must be countersigned by the mayor and city comptroller. Yet the supreme court has held the school district to be a distinct taxing unit. *Board of Education v. Upham*, 357 Ill. 263 (1934). The express declaration of the General Assembly that this unit was a separate corporate authority overcame any inferences as to its status that could be drawn from the above facts. For its status prior to 1917, cf. *Brenan v. People*, 176 Ill. 620 (1898). To the contrary, see *Board of Water Commissioners v. The People*, 137 Ill. 660 (1891).

Territorial limits of a unit are coextensive with the limits for taxation to support its purposes,²³ because the constitution requires that property taxes be uniform with respect to the persons and property within the jurisdiction of the governmental agencies imposing them.²⁴

The constitution expressly authorizes the General Assembly to confer on cities, villages, and incorporated towns the power to levy special assessments.²⁵ In addition, the General Assembly has bestowed this power on park, sanitary, and river conservancy districts.²⁶ A substantial number of special districts have been authorized to issue tax anticipation warrants. The power to issue bonds, payable from the revenue of the unit, has been conferred upon all taxing units with the exception of watershed subdistricts and mosquito abatement districts. Indeed the desire to increase local borrowing power accounts, in part, for the large number of types of taxing units and the extent to which they overlie one another. The Constitution of 1870 prohibits any municipal corporation — a classification which includes all taxing units — from becoming “indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding 5 per centum of its assessed value.”²⁷ If a municipal corporation cannot perform all its functions with this restriction on its indebtedness, a new corporation can be created to take over some of the functions of preexisting units. This method of circumventing debt limitations has been used particularly for those activities requiring a heavy capital investment such as parks, boulevards, drainage, and sewage treatment and disposal.²⁸

²³ “By our constitution, taxation is apportioned upon property by the rule of uniformity, and to do this, there must be taxation districts. A state tax is apportioned throughout the State as a county tax is throughout a county, or a city tax throughout the city, while in the case of a mere local improvement, such as a public park, benefiting more immediately these particular towns, where is the constitutional competency of the legislature to be found, to arrange those towns into a special taxation district, within which the expense shall be apportioned and whose people and property shall bear the burden they have themselves imposed?” *People v. Salomon*, 51 Ill. 37, 48-49 (1896). Also see *Butz v. Kerr*, 123 Ill. 659 (1888) and *People v. City of Springfield*, 370 Ill. 551 (1939).

²⁴ *Constitution of 1870*, Art. IX, sec. 9.

²⁵ *Ibid.*, Cf. *People v. Cook County Commissioners*, 221 Ill. 493 (1906), wherein the court denies that the General Assembly can vest the power to make local improvements by special assessment in counties and townships.

²⁶ See *Van Nada v. Goedde*, 263 Ill. 105 (1914), and *Taylorville Sanitary District v. Winslow*, 317 Ill. 25 (1925), concerning the right of the General Assembly to confer such power upon municipal corporations not covered by the constitutional provision.

²⁷ *Constitution of 1870*, Art. IX, sec. 12. This statement has been interpreted by the courts to mean *equalized* assessed value. See *Bestor v. McDonough*, 348 Ill. 624 (1932).

²⁸ For cases in which the constitutionality of such action has been considered by the courts see *Wilson v. Board of Trustees*, 133 Ill. 443 (1890); *Russell v. High School Board*, 212 Ill. 327 (1904); *People v. Read*, 233 Ill. 351 (1908); *Felder v. Eckfeldt*, 355 Ill. 11 (1929); *Board of Education v. Upham*, 357 Ill. 263 (1934); *Curren v. Wood*, 391 Ill. 237 (1945).

Although school district consolidation has greatly reduced the total number of taxing units in Illinois, special districts continue to proliferate. There seems to be no present disposition to eliminate, consolidate, or generally reduce the numbers and varieties of taxing units in Illinois save for the ambitious school district consolidating program and a few attempts, some of them successful, at road district consolidation.

The number of taxing units in an Illinois county is related to population, economy, and area. Counties with large urban developments tend to show more numerous units, while the rural counties show a tendency to fewer units overall and fewer types of units. This would seem to suggest that the city or village is inadequate, because of constitutional, statutory or political considerations, to meet the service demands of its own inhabitants.

Coextensive units are rare. Special districts in Illinois tend to include more territory than an existing county, township, or municipality, so that layers of local government overlap in an irregular fashion. Problems arising from this pattern of diverse boundaries are more than aesthetic. Property located within different parts of a county, township, or municipality has an aggregate tax rate that is dependent upon location and inclusion in various taxing units. As many as six or seven different tax rates, in the aggregate, will be found within a single city, a situation that encourages citizen distrust of the taxing process, because the governmental services involved are frequently of the invisible type in which individual benefits cannot be assigned. Moreover, the absence of an integrated approach makes it impossible for the total burden on the taxpayer to be made a factor in determining the priorities of new projects.

It would be unwarranted, however, to assume that elimination of county and city tax and debt limitations would be a panacea. Whatever may be said for the desirability of making local government really local rather than local only in the sense that the A & P is local, it should also be remembered that city and village government officials shy away from providing services that mean tax increases. Frequently, the need for referendum approval of a new tax levy is the death knell of a critical service. Special district development has been something of a soporific in that a rejected levy for city park purposes creates no excitement when it appears on the tax bill as a rate for park district purposes.

While the earlier special districts authorized by the legislature tended to be limited to the area within a single county, almost all of the recent authorizations have permitted the inclusion wholly or in part, of more than one county. Only three types of special districts are limited to the boundaries of a single county,²⁹ and none of the districts authorized since 1937 is so limited. This

²⁹ Sanitary districts authorized by the act of 1936, forest preserve districts, and tuberculosis sanitarium districts established under the act of 1937.

implicit admission of the haphazard origins of political geography may become significant when time comes for reorganization of the administrative subdivisions of the state. An attempt to avoid duplication of services by special districts and other agencies authorized to levy a property tax for the same service is evident. The General Assembly has provided, in at least three instances, that any agency other than a special district cease activity in those fields the special district is to cover.

The Illinois General Assembly stands firm on referendum approval for formation of new districts, new- or increased-property tax levies, and the issuance of bonds, but citizen participation is not as inviolable a principle when it comes to the choice of corporate authorities. Counties, townships, road districts, cities, villages, incorporated towns, and most school districts have always been provided with elected governing bodies, but among the special districts only park districts (other than the Chicago district), tuberculosis sanitarium districts formed under the act of 1939, the Chicago Sanitary District, library districts, and soil and water conservation sub-districts, have elected officials. The county board is responsible for appointment of the corporate authority of two types of districts, while two others have ex officio bodies composed of officers of an existing unit. The governing bodies of the remaining ten are appointed by the circuit court. In addition, the circuit court has discretionary power to determine the limits and boundaries of eight types of special districts. There are still a few obsolete references to county judges in the statutes. All references in the text are to the circuit court. If the major justification for special districts lies in keeping government services "close to the people," there is some contradiction in giving the citizen little choice in the administration of the district. On the other hand, each added group of elected officials contributes to destruction of the short ballot idea which has been so important in the progress of local government.

Provisions for consolidation, annexation, and, to a lesser extent, dissolution are included in the enabling acts for most taxing units in Illinois. The tendency has been, however, for districts once established to maintain themselves as permanent institutions of government. Virtually no use has been made of the provisions for dissolution and consolidation except in the instance of school districts, where withholding per pupil and equalization grants from small schools has made consolidation a consequence of state policy rather than local initiative. There are indications that compulsory consolidation of some such type may be the only effective method of reducing the number of local governments.

Summary

Overall, there is a continual trend — school districts and road districts excepted — toward more numerous and varied local governments. Responsibility for local government is widely diffused by the large number and dif-

ferent types of units, some of which perform several functions and others of which perform one particular function only. As a consequence, local government in Illinois is a complicated structure, composed of many functional and minutely subdivided units which have contributed to an unwieldy system. The multiplication of units has been brought about to remedy defects in a system designed to operate effectively in a different type of society. Although the establishment of additional units of local government resulted from an attempt to control the tax burden, preserve local autonomy, and avoid constitutional debt limitations, some of the consequences have been a diffusion of responsibility, a confused citizenry, and occasional duplication of effort. It is time for Illinois citizens to give conscious thought to what they want from which government.

III. THE ORGANIZATION OF TWENTY-FOUR TAXING UNITS

Counties

County government in Illinois antedates the state itself. During the territorial period counties were organized by the territorial governor and later by act of the territorial legislature. By 1818, the date of admission of Illinois as a state, there were 15 counties in existence.³⁰ After the admission of Illinois to statehood the existing counties were retained and the General Assembly continue to create new ones. At the time of adoption of The Constitution of 1870, all of the 102 present-day Illinois counties were in existence with their present boundaries.

The functions allotted to counties by the General Assembly include a wide range of governmental services. In some of these activities the county acts as an administrative and fiscal agent of the state government. For this purpose the courts have held that counties are mere political divisions of the state to serve as a convenient means of exercising the state's political, executive, and judicial powers.³¹

³⁰ Executive proclamations relating to county boundaries and the establishment of new counties may be found in Clarence Edwin Carter, ed., *Journal of Executive Proceedings of the Territory Northwest of the River Ohio, 1788-1803*. ("The Territorial Papers of the United States," Vol. III, Pt. V [Washington, 1934]); William Wesley Woollen, Daniel Wait Howe, and Jacob Piatt Dunn, eds., *Executive Journal of Indiana Territory, 1800-1816* ("Indiana Historical Society Publications," Vol. III, No. 3 [Indianapolis, 1900]); Edmund J. James, "The Territorial Records of Illinois State Historical Library," No. 3 [Springfield, 1901].

³¹ See *Harris v. Board of Supervisors*, 105 Ill. 445 (1883). Cf. also: "In this state counties are involuntary municipal corporations organized for the purpose of aiding in the proper and more efficient administration of the affairs of State government . . . and not exclusively for the common benefit of the citizens or property holders within their boundaries. In this respect they are distinguishable from other municipal corporations organized primarily for the purpose of endowing the inhabitants of a specified territory with powers of local government for the benefit of the citizens and property owners within their limits." *Perkins v. Commissioners of Cook County*, 271 Ill. 449, 459 (1916). See also, *Honefanger v. Burris*, 408 Ill. 72 (1951).

The county is the main agency for the enforcement of state laws,³² and the collection of property taxes. In the latter capacity, the county acts not only for itself but for the local taxing units within the county as well. Counties so desiring may assume assessment responsibilities by exercising the option to appoint a county supervisor of assessments. The county functions in the administration of election machinery; administration of welfare activities; recording of legal documents; construction and maintenance of roads and bridges; supervision of schools; and public works and planning. The county is also specifically authorized to do the following:³³

1. Construct airports (counties under 500,000);³⁴
2. Zone to restrict and regulate structures (outside municipalities) and provide for weed control and eradication;
3. Provide for county fairs and exhibits;
4. Erect and maintain tuberculosis sanitariums and provide for public health, cancer and tumor relief, and public hospital;
5. Regulate streets, public grounds, water supply, and sewage disposal and operate radio stations for police and fire protection;
6. Issue licenses to entertainment businesses (outside municipalities); and
7. Provide coal processing plants.³⁵

The General Assembly has declared the county to be "a body politic and corporate" and has conferred upon it power to levy taxes, issue bonds, purchase and hold real estate and personal property, acquire property by eminent domain, make contracts, and to do all things necessary to the exercise of its corporate powers.

Townships

Although townships³⁶ had existed in the territorial period as administrative subdivisions of the county, it was not until after 1848 that the township

³² For a general statement of county functions, see *Illinois Voters Handbook, 1962*, (Chicago: Illinois League of Women Voters, 1962), pp. 57-70.

³³ See, generally, *Rev. Stat. 1967*, Ch. 34. For a further discussion of county functions see Clyde F. Snider and Irving Howards, *County Government in Illinois* (Carbondale: Southern Illinois University, 1960), Ch. 4.

³⁴ *Rev. Stat. 1967*, Ch. 15½, sec. 104 ff.

³⁵ *Ibid.*, Ch. 93, sec. 157 ff.

³⁶ The term "township" is variously used to designate any one of several different types of area. The more commonly accepted definitions of the various types are as follows:

Congressional or *survey* townships are those divisions of territory, usually 6 miles square and containing an area of 36 square miles, laid out by the U.S. government without regard for state and county lines as units in the system of land surveys. Survey townships, through a uniform system of numbering, serve to facilitate sale of public lands and form the basis of legal description for recording and conveying property. They do not have any governmental organization or administration although their boundaries are often used for other types of townships discussed later.

Civil or *political* townships, as now established in 85 Illinois counties, are areas designated as corporate units of general government with elected officers and specific functions. This type of governmental unit is in existence in 21 states. The terms "civil

appeared as a distinct taxing unit.³⁷ The Constitution of 1870, like that of 1848, required the General Assembly to provide by general law for an optional system of township organization. The popular vote necessary for adopting township organization in any county was fixed at a majority of those voting at a general election, and if township organization is not adopted, the county is divided into road districts. Counties that have adopted the township form of government are divided into townships by a board of three commissioners especially appointed by the county board for that purpose.³⁸ Insofar as practicable the boundaries of the survey township are followed, but there may be deviations to accommodate fractional townships, sparsely settled areas, or areas cut through by natural barriers.

The electors present at the annual town meeting constitute the corporate authority of the township. They have the usual corporate powers relative to the acquisition and use of real and personal property, the making of contracts, and the raising of funds by levying taxes.³⁹ Issuance of township bonds, however, is authorized by the voters in a referendum election rather than at the town meeting. The elected officials are not the corporate authorities, but rather are elected to administer particular affairs of the township. While the supervisor is primarily a local official, representing the interests of his particular neighborhood, he also sits as a member of the county board and participates in county government.

The township functions as a political and administrative subdivision of the county and state along with performing local services. In legal contemplation, the township is

created as a subordinate agency to aid in the administration of the general state and local government. The distinction between such a town and other chartered municipal corporations proper, sometimes denominated towns, is that a chartered town or village is given corporate existence at the request or by the consent of the inhabitants thereof for the interest, advantage, or convenience of the locality and its people, and a town under township organization is created almost exclusively with a view to the policy of the state at large for purposes of political organization, and as an agency of the state and county, to aid in the civil administration of affairs pertaining to the general administration of the state and county government, and is

township" and "political township" are used with different meanings in various states. It is the Illinois civil township with which this section is concerned.

The term *town* is commonly used in Illinois statutes to designate civil townships as above defined. It is also used to refer to incorporated towns similar to cities and villages. There are some 28 such incorporated towns in Illinois at the present time. In New England the term "town" has substantially the same meaning as that of the "civil township" elsewhere.

³⁷ John A. Fairlie, *Town and Country Government in Illinois*, Report of the Joint Legislative Committee, 47th General Assembly of Illinois, II (Springfield, 1913), 44-45.

³⁸ *Rev. Stat. 1967*, Ch. 139, sec. 5, 6.

³⁹ *Ibid.*, sec. 38, 39.

imposed upon the territory included within it without consulting the wishes of the inhabitants thereof.⁴⁰

In this respect the township resembles the county. Illustrative of the functions arising out of its relationship with the county and with the state is the assessment of property for taxation, performed by the township assessor.

Townships, as corporate bodies, have many powers, although their duties are relatively few in number. The required services are those the General Assembly has declared to be essential to the area. The functions in which the township acts as administrative agent of the state are:⁴¹

1. Providing for welfare assistance;
2. Building and maintaining rural roads;
3. Assessment of property;
4. Preventing the spread of communicable diseases; and
5. Collecting agricultural statistics.

In addition to the required services, the General Assembly has provided townships with certain powers which may be exercised at the annual town meeting at the discretion of the electors:

1. Prevent the growing or dissemination of noxious weeds;
2. Encourage the planting of trees along highways;
3. Issue regulations concerning fences;
4. Prohibit cattle and other animals from running at large;
5. Establish pounds;
6. License various trades;
7. Construct and maintain public wells;
8. Prevent the deposit of night soil;
9. Impose fines to effectuate these powers;
10. In townships wholly within the limit of an incorporated city or village, transfer any money in the treasury to city or village to be used for construction and repair of roads and bridges; and
11. Establish and maintain cemeteries or assist in the upkeep of existing cemeteries.

Special agencies, sometimes referred to as quasi-corporate authorities, participate in the management of township affairs relating to roads and parks.⁴² With respect to roads, a separate taxing unit has not been provided; instead, the special agencies carry out powers of the types exercised in regard to most

⁴⁰ *People v. Martin*, 178 Ill. 611, 621 (1899). Cf. also *People v. Town of Thornton*, 186 Ill. 162 (1900); *People v. Smith*, 368 Ill. 328 (1938).

⁴¹ For a more thorough discussion of the powers and duties see John J. Bresee, *Handbook for Township Officials* (7th ed.; Champaign, Illinois: Garrard Press, 1966). Instead of referring to the township acting as an administrative agent of the state and also performing local services, Bresee refers to the general and permissive functions of townships.

⁴² Townships not having more than 25,000 inhabitants may also establish community buildings, on authority of a vote of the electors, to be operated by an elected board of managers. This board may issue township bonds in compliance with a referendum and may levy taxes to repay the bonds and to defray the maintenance costs of the building. *Rev. Stat. 1967*, Ch. 139, sec. 152-160d4.

functions by the regular corporate authorities. In counties under township organization, if a county unit road district has not been established, each township, unless it has become part of a consolidated township road district, constitutes a separate road district. Voters of the district elect a highway commissioner who functions as a corporate authority in much the same manner as in road districts. The highway commissioner, however, is a township officer and his salary is paid from the town fund.⁴³

Provision is made for the voluntary consolidation of two or more townships into a consolidated township road district. Consolidation is effected after petition and election in each of the townships to be included in the district. The power over roads and bridges of the consolidated district resides in an ex officio highway board of auditors composed of the supervisors and the town clerks of the respective townships. A highway commissioner, however, is elected who has the same powers and duties as highway commissioners in other townships and road districts. The amount of revenue the consolidated districts have for use on roads and bridges is determined by the commissioners and presented to the county board.⁴⁴ A consolidated township road district is a genuine taxing unit. It appears however, that only one such unit — a bitownship district in McDonough County — has thus far been established.

An act of 1915 permits townships, acting through representative officials (town supervisor and town clerk of such township), to acquire lands, not to exceed ten acres in extent, to be held and maintained as free public parks.⁴⁵ The township authorities may require such lands by eminent domain and may levy an additional tax to be used exclusively for the maintenance of the park. These township parks are not considered as separate districts, but as quasi-corporate bodies.

Road Districts

The Illinois Highway Code provides that any county unit other than Cook may establish a county unit road district by petition and referendum vote; and three-non-township counties — Massac, Pulaski, and Williamson — have established such districts. In a county unit district, responsibility for construction and maintenance of district roads rests with the county superintendent of highways. District taxes are imposed by the county board within statutory limits but are separate from other taxes for county purposes, road or otherwise, and are not subject to constitutional and statutory limitations on other county taxes.⁴⁶ County unit road districts, for the purposes of this study, are not considered as being independent taxing units and are not included in the count of such.

⁴³ *Ibid.*, Ch. 121, sec. 6 — 102, 6 — 112, 6 — 207.

⁴⁴ *Ibid.*, sec. 6 — 108, 6 — 122, 6 — 123.

⁴⁵ *Ibid.*, Ch. 105, sec. 319-321.

⁴⁶ *Ibid.*, Ch. 121, sec. 6 — 111, 6 — 125, 6 — 512.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: TOWNSHIPS AND ROAD DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Townships (<i>Constitution of 1870</i> , Art. X, sec. 5; <i>Rev.</i> <i>Stat. 1967</i> , Ch. 139, sec. 2, 3, 20, 21, 25, 26, 39)	Adoption of township organization for entire county requires petition by 50 or more voters to county board to submit question to the voters. After township organization adopted for county, new townships may be created by petition of three-fourths of the voters of the territory to be included. New townships must be at least 16 miles square and have 200 voters. Notice and hearing ^e but no election. Remaining portions of each of the townships from which territory is taken must contain 16 square miles and 200 voters.	County board may alter, enlarge, or divide townships. Townships may unite or territory may be disconnected by county board upon petition and referendum. Statutory provisions are available for dissolution of township organization throughout the county by petition and election.	Electors at the annual meeting.	1,432
Road Districts (<i>Constitution of 1870</i> , Art. X, secs. 5 and 6; <i>Rev. Stat., 1967</i> , Ch. 121, sec. 6—101 to 6—105, 6—501)	Counties not adopting or discontinuing township organization are divided into road districts by the county boards. County board may create new districts when petitioned by 20 of the legal voters of the road district or by the corporate authorities of cities, villages, or incorporated townships.	County board may alter boundaries, change lines, or consolidate if petitioned by at least 20 of the legal voters of the road district concerned or upon petition by the corporate authorities of cities, villages, or incorporated townships. Notice. Dissolution upon the organization of townships.	Elected highway commissioner for a four-year term.	111

^e Notice and hearing when required for formation, annexation, or detachment is an opportunity for the public to be heard on questions pertaining to the proposition in the petition, and should be distinguished from a common publication requirement, which is informational only.

The area of a non-township county in which a county unit road district has not been established is divided into road districts which are taxing units. The boundaries of these districts are determined by the board of county commissioners; and the county board is empowered to consolidate districts upon petition.⁴⁷ In Hardin County all former districts have been consolidated into a single district coterminous with the county, and in several other non-township counties substantial consolidation has been effected.

Road districts differ from townships in that they provide no local services except roads. The elective officers of the district are a highway commissioner and a clerk. Powers of the highway commissioner include laying out roads, directing their construction and maintenance, and levying property taxes with the approval of the county board. The officers receive their compensation from the road fund.⁴⁸

Cities, Villages, and Incorporated Towns

Before the adoption of the Constitution of 1870, there was a general law for the incorporation of towns,⁴⁹ but many cities, towns, and villages were incorporated by special charters. Dissatisfaction with special charters led to the inclusion in the constitution of a provision which prohibited special legislation.⁵⁰ However, population is recognized as a legitimate classification device. Pursuant to the adoption of the Constitution of 1870, the General Assembly enacted a general law for the organization and government of municipal corporations known as the Illinois Cities and Villages Act.⁵¹ All municipalities incorporating thereafter were required to organize under this law either as cities or villages, but existing municipalities were given the option of coming under the new provisions or retaining their old charters. The liberal provisions of the general law induced many municipalities to be governed thereby; however, some 28 municipalities have retained their special charters, and are still governed by the same.⁵² The new general law did not provide for the organization of towns, and the only incorporated towns in Illinois today are those whose pre-1870 special charters so designate them. The Cities and Villages Act was amended from time to time by successive general assemblies and was thoroughly revised in 1941. It was most recently revised in 1961 and is now known as the Illinois Municipal Code.

Cities, villages, and incorporated towns possess broad powers for the performance of governmental functions within their boundaries. However, the powers of municipal corporations are limited to those which the General

⁴⁷ *Ibid.*, sec. 6 — 103, 6 — 105.

⁴⁸ *Ibid.*, sec. 6 — 112, 6 — 113, 6 — 201, 6 — 207.

⁴⁹ *Laws of 1831*, p. 82.

⁵⁰ *Constitution of 1870*, Art. IV, sec. 22.

⁵¹ *Laws of 1871-1872*, p. 218.

⁵² Data based on *Official List of Counties and Incorporated Municipalities of Illinois, 1965*, compiled by the Secretary of State, Springfield.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: CITIES, VILLAGES, AND INCORPORATED TOWNS

Unit and Appropriate References	Conditions for Formation ^f	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Cities (<i>Rev. Stat. 1967</i> , Ch. 24 sec. 2 — 2-1 to 2 — 2-13; 3 — 4-1 to 3 — 4-13; Art. 4, 5, 7)	Contiguous area not exceed- ing 4 square miles with not less than 2,500 inhabitants. Petition by 200 inhabitants to the circuit court which calls an election following notice.	For all cities, villages, and incorporated towns under the general law: Contiguous territory. Petition by a majority of land owners and a majority of electors. Question is determined by ordinance of the corporate authority unless an election is demanded by inhab- itants of the municipality.	Optional forms for cities, villages, and incorporated towns except Chicago; Mayor and council: (size based on population), or president and trustees.	1,258 (Total cities, villages, and incor- porated towns)
Villages (<i>Rev. Stat. 1967</i> , Ch. 24 sec. 2 — 3-1 to 2 — 3-17; Art. 4, 5, 7)	Contiguous territory not ex- ceeding 2 square miles, not a part of an existing municipal- ity ^g and which has at least 400 inhabitants, and at least 30 different owners. Petition by 35 electors to circuit court which calls an election follow- ing a hearing.	Ordinance to initiate annexation pro- ceedings by corporate authority and an election in territory to be added. Contiguous territory with no electors. Petition by all owners of land and ordinance by corporate authority. Annexation of whole municipality by petition to circuit court, which calls an election or by ordinance of the cor- porate authority and an election in all municipalities concerned, ^h or by ordi- nance (majority vote of corporate author- ity) and an election in both municip- alities. Disconnection by petition and ordi- nance by corporate authority or petition and discretion of circuit judge.	Commission: Elective mayor and four commissioners. Manager-council: Elective council composed of mayor and commissioners elected at large or mayor and aldermen elected from wards. Council appoints a manager to serve as the administrative head. Chicago organized under mayor and council form by statutory compulsion — 50 aldermen, weak mayor.	
Incorporated Towns	General law does not provide for organization.	Provisions for dissolution of municipal- ities by appropriate petition and elec- toral approval.		

^f For a change of organization from city to village or vice versa, see *Rev. Stat. 1967*, Ch. 24, 2 — 2-4, 2 — 3-9, 2 — 3-10.^g Provisions for the formation of units generally prohibit the inclusion of territory in the new district which is already a part of another district created under the same law.^h Annexation and merger proceedings are available for more specific situations. See *Rev. Stat. 1967*, Ch. 24, Art. 7.

Assembly has delegated to them, either in express words or by necessary implication.⁵³ Powers thus granted are vested in a corporate body: In cities, it is the city council, in villages and towns, the president and board of trustees. These powers include the power to levy special assessments, to borrow money (usually with the approval of the voters), and to issue bonds within constitutional and statutory limits. Also included is the power to

1. License and regulate business and industry;
2. Provide streets and alleys and regulate their use;
3. Provide police and fire protection;
4. Provide for public health and hospitals;
5. Prevent and abate nuisances;
6. Regulate amusements and recreation;
7. Provide sewers, water supply and public improvements; and
8. Construct and operate airports.⁵⁴

School Districts

The clause in the Illinois Constitution which says that "The General Assembly shall provide a thorough and efficient system of free schools, whereby all children of this state may receive a good common school education"⁵⁵ has provided the basis for the existence of numerous distinct varieties of school districts. Generally speaking, the various kinds of districts may be grouped into four classes which offer different educational programs: (1) elementary school providing an eighth grade education; (2) combination, consolidated, or elementary districts providing eighth grade and high school education, in varying combinations; (3) high school and non-high school districts which provide education only in the grades 9 to 12; and (4) junior colleges. For our purposes a more relevant breakdown of school districts than the above is that concerning taxing powers and the ability to form new units.

⁵³ "Statutes granting powers to municipal corporations are strictly construed, and any fair or reasonable doubt of existence of power is resolved against municipality claiming right to exercise such power." *City of Chicago v. Barnett*, 404 Ill. 136 (1949); *Father Basil's Lodge v. City of Chicago*, 393 Ill. 246 (1946). Also the courts have held that municipalities have no extraterritorial authority in absence of legislation conferring power upon the corporation. *Dean Milk Company v. City of Aurora*, 404 Ill. 331 (1949); and *Higgins v. City of Galesburg*, 401 Ill. 87 (1948). Municipalities have no inherent power and legislation by municipal corporation is valid only when authorized by statute. *City of Chicago Heights v. W. U. Tel. Co.*, 406 Ill. 428 (1950). Cf. *City of Chicago v. Barnett*, 404 Ill. 136 (1949) and *Higgins v. City of Galesburg*, 401 Ill. 87 (1948).

"A municipal corporation is purely of legislative creation for local government, in places where it is presumed the public welfare will be subserved thereby." *True v. Davis*, 133 Ill. 522, 531 (1889). Cf. also *People v. City of Rock Island*, 271 Ill. 412 (1916); *Rylands v. Clark*, 278 Ill. 39 (1917); *City of Chicago v. Moore*, 351 Ill. 510 (1933); *Fligelman v. City of Chicago*, 348 Ill. 294 (1932); *Barnard and Miller v. City of Chicago*, 316 Ill. 519 (1925); *City of Rockford v. Nolan*, 316 Ill. 60 (1925).

⁵⁴ *Rev. Stat. 1967*, Ch. 24, Art. 11, lists specific powers vested in municipalities.

⁵⁵ *Constitution of 1870*, Art. VIII, sec. 1. The words "common school education" have been construed to include high school. Cf. *People v. Read*, 344 Ill. 397 (1931).

Although ten different types of school districts are now in operation, the formation of new school districts through reorganization procedures is limited to four.⁵⁶ Reduction in the types of districts authorized by the General Assembly is part of the legislative policy to promote school reorganization. This policy encompasses various methods to promote consolidation which range from permissive measures, for example, local study and investigation, to mandatory abolition of specific existing districts. Pages 27 and 28 summarize the legal status of school districts resulting from reorganization policy, but do not include types of districts now in existence where future formation of such districts is no longer permissible. The four types presented are (1) community consolidated school districts; (2) community unit school districts; (3) community high school districts; and (4) junior college districts.

School districts are corporate bodies empowered to sue and be sued; to levy a tax on property within the district; and to issue bonds within constitutional and statutory debt limits. The corporate authority of every school district in Illinois is a board of school directors or board of education. Other powers vested by law permit wide discretion in all matters pertaining to the management of schools.⁵⁷ Generally the duties of the directors are to:

1. Provide revenue for the maintenance of schools;
2. Adopt and enforce rules for the management and government of the schools;
3. Visit and inspect schools;
4. Appoint and dismiss teachers, and determine their salaries;
5. Direct the branches of study to be taught, the selection of textbooks, and apparatus to be used;
6. Purchase or locate school house site (with referendum); and
7. Construct and build school houses (with referendum).

Directors may exercise the following powers at their discretion:

1. Assign students to different schools in the district;
2. Suspend or expel pupils;
3. Control the use of school buildings for non-school purposes;
4. Determine the necessity and usefulness of school site and building;
5. Provide classes for handicapped children;
6. Provide classes for persons over 21 and pay the expenses from school funds of the district;
7. Employ a nurse and physician for first aid; and
8. Provide for school lunch programs.

Additional duties and powers are conferred upon districts falling within higher population classifications, but all districts have the preceding powers.

High school districts have a board of education composed of seven members and are governed by the provisions for the operation of a community

⁵⁶ Office of the Superintendent of Public Instruction, *Types of School Districts and Provisions for Reorganization*, 1966 (Springfield, 1966).

⁵⁷ *Rev. Stat. 1967*, Ch. 122, Art. 6.

high school.⁵⁸ (The non-high school board has three members.) Chicago's board of education of eleven members is appointed by the mayor with approval of the council.⁵⁹ Special-charter districts have boards with membership as prescribed by their respective charters, either elected or appointed.⁶⁰ If the charter of a special district makes no provision for a board, there a seven-member board of education is elected.⁶¹ The School Code provides that special charter districts may change to a type of school district under the general laws by petition and referendum.

Illinois was long noted for its "dual" system of school organization, separate districts for elementary and secondary schools. Development in this direction has its roots in past eras when elementary school education provided all the education of the common man. With increased demand for high school education separate high school districts were formed, and subsequently, separate junior college districts. The tendency toward a proliferation of separate districts was increased further by statutory limitations on taxing power and constitutional restrictions on bonding power. Prior to 1945, no distinction was made between the taxing power of districts operating twelve grades and those offering only the eight-year program. Constitutional restrictions on bonding power, are the same for all districts regardless of the number of grades offered.

Concern about the rapid growth of the "dual" system of school districts was noted as early as 1917 when legislation was enacted to provide for consolidation and annexation of districts or parts thereof.⁶² The availability of these provisions did not encourage significant consolidation and school district formation continued at such a rapid pace that by 1944 Illinois had 12,044 districts. Interest was shown in school reorganization by the General Assembly in 1941 by the enactment of legislation authorizing the formation in any county of a school survey committee to study the problem and recommend desirable reorganization, but the life of these committees terminated in 1943.⁶³ A similar law was enacted in 1945 authorizing the same type of committee as the 1941 statute.⁶⁴ In addition, a state Advisory Commission of School Reorganization was created to review reports of the county survey

⁵⁸ *Ibid.*, sec. 12 — 2.

⁵⁹ *Ibid.*, Art. 34. Prior to 1917 the maintenance of schools in the City of Chicago was a function of the city government. In that year the General Assembly made the boards of education in cities of over 100,000 (since changed to 500,000) bodies corporate and politic. Cf. *Board of Education v. Upham*, 357 Ill. 263 (1934). On status prior to 1917 see *Brenan v. the People*, 176 Ill. 620 (1898).

⁶⁰ "Special Charter," *Rev. Stat. 1967*, Ch. 122, Art. 32.

⁶¹ *Ibid.*

⁶² "Consolidation of School Districts," *Laws of 1917*, p. 733; "Community Consolidated District," *Laws of 1919*, p. 904.

⁶³ *Laws of 1941*, p. 1141. An appropriation was made from the state treasury of \$25,000 to defray the expense of the survey committees.

⁶⁴ *Laws of 1945*, p. 1608. An appropriation of \$115,000 was made from the state treasury for carrying out provisions of the act for 1945-1947 biennium.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: SCHOOL DISTRICTS — COMMUNITY CONSOLIDATED DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body ¹	Known to Exist
SCHOOL DISTRICTS				
		For all school districts:		1,370 (Total for all types)
		Boundary changes of existing school districts may be made by the county board of school trustees following a hearing when petitioned by (1) boards of each district affected; (2) majority of the legal voters in each district affected; (3) two-thirds of the legal voters residing in any territory to be detached from one or more districts or in each of one or more districts proposed to be annexed or consolidated with another; or (4) all the owners of land if no legal voters reside in territory to be detached.		
Community Consolidated Districts (<i>Ill. Rev. Stat. 1967</i> , Ch. 122, Art. 5, 10, 11)	Contiguous territory bounded by school district lines, with a minimum assessed valuation of \$5 million. Petition by 20 per cent or 200 of the voters presented to the county superintendent of schools where the greater part of district will be situated who calls an election following a notice.	For districts lying in two or more counties, the procedure is the same, but the changes in such multi-county situations are to be made by the school trustees of the county in which the superintendent of schools has supervision over the annexing district or will have supervision over the consolidated district.	Board of education composed of seven members.	

¹ *Rev. Stat. 1967*, Ch. 122, Art. 34. The city of Chicago is one school district. The Board of education is composed of eleven members appointed for five-year staggered terms by the mayor with the approval of the council.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: SCHOOL DISTRICTS — COMMUNITY UNIT DISTRICTS,
COMMUNITY HIGH SCHOOL DISTRICTS, AND JUNIOR COLLEGE DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Community Unit Districts (<i>Rev. Stat. 1967, Ch.</i> 122, Art. 5, 7, 10, 11 — 6)	Compact and contiguous territory with population not less than 2,000, but not more than 500,000 and an assessed val- uation not less than \$6 million. Petition by 200 voters with signatures of legal voters from three-fourths of the districts to be included in the new district to the county superintendent of schools where the largest portion of the district will be situated, who calls an election following hearing and his approval of the petition.	Detachment is not effective unless the district maintains or becomes a part of a district maintaining grades 9-12 within 60 days.	Board of education composed of seven members.	
Community High School Districts (<i>Rev. Stat. 1967, Ch.</i> 122, Art. 5, 7, 10, 11 — 6)	Contiguous and compact territory with population not less than 2,000 and with an assessed valuation of not less than \$6 million. Petition by 100 or more voters to the superintendent of the county where the greater portion of the district will be situated, who calls an election.		Board of education composed of seven members.	
Jr. College Districts ¹ (<i>Rev. Stat. 1967, Ch.</i> 122, sec. 101 — 1 to 108 — 2)	Contiguous and compact territory out- side of common school district which main- tains a junior college. Assessed valuation of not less than \$75,000,000 and either a population of at least 30,000 or parts of three counties. Petition by at least 500 voters approved by Illinois Junior College Board and State Board of Higher Educa- tion. Then approval in referendum elec- tion following a hearing.	Annexation: Compact and contiguous territory. Petition by 500 voters to the state board. Disconnection by area that would not destroy contiguity and if area has equalized assessed valuation of at least \$5,000,000. Petition by two- thirds of voters.	Local board of education of seven members.	

¹ This analysis relates to Class I Junior College Districts. The statutes also provide for Class II districts authorized to maintain colleges which do not meet the criteria for Class I institutions.

committees and to make suggestions with respect thereto. If the final report of any committee recommends the reorganization or change in boundaries of any school district, the question of effecting such reorganization must be submitted to the voters of the district or territory concerned in accordance with the provisions of the school code; but a petition requesting a vote on the question is not necessary.

Although school reorganization in Illinois has resulted in the decrease in the types of school districts which may be formed, the General Assembly authorized a new type of common school district in 1947. The new community unit school district maintains grades from one through twelve, and there are no limitations on the amount of territory to be included, but it must be compact and contiguous.⁶⁵ Since the authorization of the community unit school district the General Assembly has revised the tax law so as to grant these districts rate equality with the districts maintaining grades one through eight, and also has given the unit preferential advantage with respect to the state aid formula. Bonding power for all districts is the same regardless of the number of grades operated.

The unit system is favored by authorities who profess to find in such a system opportunity for more continuous and consistent planning of educational policies, more efficient administration, and a simpler form of school organization by reducing the number of school elections and tax levies.⁶⁶

Historically, state aid in the form of flat per-pupil grants has contributed to the existence of the small independent school at both elementary and secondary levels, but changes in the state aid formula have discouraged the continuance of small schools. Under present law, state aid is withheld from elementary schools having fewer than 15 pupils in average daily attendance and from high schools which do not have an average daily attendance of at least 60. Exceptions to this rule are permissible if the superintendent of public instruction and the county superintendent of schools certify that cer-

⁶⁵ *Rev. Stat. 1967*, Ch. 122, Art. 11.

"A community unit school district will not be held invalid for lack of contiguity or compactness unless it clearly appears from the evidence that children of school age residing in the district cannot reasonably avail themselves of the privileges of the school." *McLain v. Gardner*, 408 Ill. 228 (1951).

"A school district may constitute a community for only school purposes, and though people of the district may go to centers without the district for purposes of business, worship or pleasure, such does not change the aspect of the community for school purposes." *People v. Deathcraze*, 401 Ill. 25 (1948).

"A community unit school district is a separate municipal organization for the conduct of type of school within the territory created in a manner provided by statute, and with taxing powers similar to those of other school organizations." *McLain v. Phelps*, 409 Ill. 393 (1951).

⁶⁶ See William P. McLure, *A Study of the Public Schools of Illinois* (Springfield: Office of the Superintendent of Public Instruction, 1965).

tain schools should continue to operate.⁶⁷ During recent years the school code has prescribed state aid formulas designed to encourage elimination of the "dual district" system in favor of twelve-grade or unit districts.⁶⁸ As a result some elementary and high school districts have been supplanted by districts of the twelve-grade type.

Still another means by which the General Assembly has pursued its policy of school reorganization is the direct abolition of existing districts by legislative fiat. Any school district which has not maintained a school for two consecutive years must annex its territory to an adjoining district.⁶⁹ Also, new non-high school districts may not be created and existing non-high school territory must be annexed to an adjacent district unless the adjoining district is a special charter or community unit district. A protective arc is thrown around certain non-high school districts which may continue to exist for specific reasons and upon certification by the county board of school trustees and superintendent of public instruction.

Junior colleges can be provided for in two basic ways. When it became apparent that a high school education was not sufficient for a broad segment of the population, demands for junior colleges became felt. The legislature responded by amending the existing school code to allow for the formation of junior colleges within an existing common school district. Taxing limits were raised in those districts that extended the scope of education offered to include junior colleges. This method of creating junior colleges was thought to be inadequate and did not fit many educators' conception of the role of the junior college in relation to the total educational process. If the creation of junior colleges was made unduly restrictive the junior college system would not be able to fill the needs of higher education in the state. Consequently, the General Assembly responded in 1965 by enacting provisions for the establishment of separate junior college districts.

Park Districts

The Park District Code enacted in 1947 and amended in 1951 provided for the codification of existing laws pertaining to parks and made substantive changes in the organization of such districts and the scope of their powers. Under the code, the only type of park district that can be formed in the future is the General Park District.⁷⁰ The former submerged land park districts became general park districts, but the township park districts and the pleasure and driveway park districts continued to retain their identity with

⁶⁷ *Rev. Stat. 1967*, Ch. 122, Art. 18, sec. 9, 11.

⁶⁸ *Ibid.*, sec. 18 — 8; *People v. Penn. RR.*, 19 Ill. 2^d 127 (1960).

⁶⁹ *Ibid.*, sec. 4 — 34. This provision is not applicable to non-high school districts, nor to any district wherein authorization for building of a school, selection of a site, and issuance of bonds has been certified jointly by the superintendent of public instruction and the county superintendent of schools.

⁷⁰ *Rev. Stat. 1967*, Ch. 105, sec. 1 — 2.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: GENERAL PARK DISTRICTS, TOWNSHIP PARK DISTRICTS, PLEASURE DRIVEWAY AND PARK DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
General Park Districts (<i>Rev. Stat. 1967, Ch. 105, sec. 2 — 1 to 2 — 12, 3 — 1 to 3 — 5</i>)	Proposed district must have less than 500,000 inhabitants. One-hundred legal voters petition appropriate circuit court, which calls an election.	For all park districts: Petition by majority of voters and majority of land owners of area to be added to the district and park commissioners annex by ordinance.	Five commissioners elected for six-year staggered terms.	216 (Total for all types).
Township Park Districts (<i>Rev. Stat. 1967, Ch. 105, sec. 2 — 19</i>)	No future organization.	Petition by referendum — 100 legal voters of area to be annexed petition appropriate circuit court which calls an election. Favorable majority vote in both the district and the area to be added.	Board of three commissioners elected for six-year staggered terms.	
Pleasure Driveway and Park Districts (<i>Rev. Stat. 1967, Ch. 105, sec. 2 — 15</i>)	No future organization.	Annex entire park district requires petition by 5 per cent of voters of district to be annexed — the rest of the procedure is the same as for annexing territory. Statutory provisions do not exist for dissolution of general, township, or pleasure driveway park districts.	Elected president and six trustees for four-year terms.	

the same number of trustees or commissioners as before the enactment of the code. Provision is made, however, for both of these districts, by petition and election, to become general park districts.⁷¹

Every park district from the time of its organization is a body politic with power to levy and collect taxes on all taxable property in the district.⁷² Provision is made for districts to increase the corporate tax by referendum and to levy, if approved by the voters, an additional corporate tax, a tax for paving and lighting streets and roadways, and a recreation tax.⁷³ Districts may issue bonds for improvements if approved by the voters.⁷⁴

The general corporate powers applicable to all park districts, including districts formed prior to the "Park District Code," are as follows:⁷⁵

1. To sue and to be sued;
2. To make contracts;
3. To acquire real estate by eminent domain;
4. To acquire personal property for corporate purposes;
5. To pass ordinances and regulations for the protection of property under its jurisdiction;
6. To provide fines and punishment for violation of its ordinances; and
7. To manage and control all officers and property of the park district.

Some other powers of park districts are as follows:

1. To annex territory and merge districts;
2. To levy special assessments;
3. To make agreements with the city as to parks and streets;
4. To erect and maintain swimming pools;
5. To provide airports;
6. To provide for sale and conveyance of lands abutting public waters; and
7. To erect and maintain museums.

The code applies to park districts of less than 500,000 inhabitants. The code does not contain the laws pertaining to parks in cities, villages, or townships, nor the laws applicable to the Chicago Park District. Laws which by their terms applied to all park districts but which were enacted prior to the general acts providing for the formation of park districts now subject to the Park District Code do apply to these districts. This application has been made clear by judicial decision holding that such acts were incorporated into the code by reference.⁷⁶

Special legislation creating three Chicago districts had been enacted in

⁷¹ *Ibid.*, sec. 2 — 20 to 2 — 24.

⁷² "The owners of taxable property within the bounds of park districts did not possess constitutional right not to have their property incorporated in proposed park district without their consent, since district was a municipal corporation brought into being by the legislature and had authority to exercise public function." *Honefenger v. Burris*, 408 Ill. 68, (1951).

⁷³ *Rev. Stat. 1967*, Ch. 105, sec. 5 — 1, 5 — 6.

⁷⁴ *Ibid.*, sec. 6 — 1, 6 — 2. *Dick v. Roberts*, 8 Ill. 2^d 215, (1956).

⁷⁵ *Ibid.*, sec. 8 — 1, 8 — 17.

⁷⁶ *People v. Illinois Central R. R. Co.*, 307 Ill. 457 (1923).

1869.⁷⁷ In 1934 the three Chicago districts were consolidated with 19 small districts to form the Chicago Park District.⁷⁸ This district comprises all of the City of Chicago and includes territory outside the limits of the city if such territory was a part of a district lying partly within and partly without the limits of such city.

Sanitary Districts

The first sanitary district to be organized in Illinois was the Chicago Sanitary District, organized in 1889 under an act entitled "An act to create sanitary districts, and to remove obstructions in the Des Plaines and Illinois rivers."⁷⁹ The corporate authority is a board of nine trustees elected for six-year staggered terms. The powers of the board are broad and include the power to lay out, construct, and maintain ditches, drains, outlets, and treatment plants for the disposal of sewage and industrial wastes. In addition, the board was empowered to construct a channel to effect a flow of water from Lake Michigan to the Illinois and Des Plaines rivers, and incidental thereto, to develop waterpower, to build and maintain docks, and to widen and deepen waterways.⁸⁰ The district is authorized to levy taxes and special assessments and to issue bonds.⁸¹

Twenty years later the East Side Levee and Sanitary District in Madison and St. Clair counties was incorporated. It too came into existence by virtue of a general act so restricted as to be applicable to a single situation.⁸² This act of 1907 provides that the corporate authority for the district is a board of five elected trustees. They can levy taxes, issue bonds subject to referendum, and maintain a police force, but are not empowered to levy special assessments.

In 1911 a third act was passed which authorized the formation of the North Shore Sanitary District in Lake County.⁸³ The corporate authority is

⁷⁷ *Private Laws of 1869*, I, 342, 358, 368.

⁷⁸ This district was authorized in a statute enacted in 1933 (*Laws of 1933*, p. 725). This act was adopted by the voters on April 10, 1934, and the five new park commissioners, appointed by the mayor with the approval of the city council, assumed office May 1, 1934. Cf. *People v. Kelly*, 357 Ill. 408 (1935); *Kocsis v. Chicago Park District*, 362 Ill. 24 (1935); *Gill v. Hamilton*, 366 Ill. 455 (1947).

⁷⁹ *Laws of 1889*, p. 125. Cf. *People v. Nelson*, 133 Ill. 565, 573 (1890).

⁸⁰ *Rev. Stat. 1967*, Ch. 42, sec. 326.

⁸¹ *Ibid.*, sec. 328, 329, 332-335, 342, 367. Much of the district debt has been incurred without referendum.

⁸² *Laws of 1907*, p. 289; *Rev. Stat. 1967*, Ch. 42, sec. 247-274. Cf. *People v. Bowman*, 247 Ill. 276 (1910).

⁸³ *Laws of 1911*, p. 299; *Rev. Stat. 1967*, Ch. 42, sec. 277-298. This law applies to any area of contiguous territory within a single county which area contains two or more incorporated cities, towns or villages either or any of which owns and operates a system of waterworks and procures a supply of water from Lake Michigan, and which is so situated that maintenance of a common plant for the treatment of sewage, and a common outlet for drainage, will be conducive to the preservation of public health.

a board of five trustees appointed by a board of commissioners consisting of two circuit judges. Powers and authority are similar to those exercised by the East Side Levee and Sanitary district.

Two acts are in effect which are general enough in their application to permit the organization of sanitary districts throughout the state. The first of these, enacted in 1917, applies to contiguous territory containing all or parts of one or more cities, towns, or villages.⁸⁴ The second law, enacted in 1936,⁸⁵ applies to contiguous rural territory within a single county and does not forbid the inclusion of territory already within another sanitary district.

The trustees under both acts are empowered to levy taxes and special assessments, but the assessments may not be made on property outside the district although the improvements may be made outside the district. Districts established under either law may issue bonds upon the approval of the voters, and exercise broad powers in constructing and maintaining sewage disposal and drainage systems. Under the 1917 act, a referendum is not required if the corporate authority must issue bonds to comply with a court order or administrative ruling to abate sewage. They also have authority to issue tax anticipation warrants. Of particular interest are the provisions authorizing special charges for handling industrial wastes and the cooperation with other municipal corporations to integrate sewage facilities. Sanitary districts organized under the 1936 act may acquire and operate waterworks with approval of the voters.

Forest Preserve Districts

The first legislation authorizing the creation of forest preserve districts was enacted in 1905.⁸⁶ No districts were organized under this law, and in 1909 it was repealed and a new statute, similar in its principal provisions, was enacted.⁸⁷ The 1909 act was declared invalid by the Illinois Supreme Court largely because it prohibited the organization of more than one district in a county, yet did not require that the county and forest preserve district boundaries be coterminous. The provision, in the opinion of the court, denied to some residents of the county privileges available to others.⁸⁸ In 1913 a third act was passed and subsequently upheld by the court.⁸⁹ While the primary function of forest preserve districts is the preservation and development of forested areas, the recreational opportunities and facilities provided are an important secondary objective. The board has the usual corporate powers, including authority to enact and enforce ordinances, maintain a police force,

⁸⁴ *Ibid.*, sec. 299-317.

⁸⁵ *Ibid.*, sec. 412-447.2.

⁸⁶ *Laws of 1905*, p. 279.

⁸⁷ *Laws of 1909*, p. 245.

⁸⁸ *People v. Rinaker*, 252 Ill. 266 (1911).

⁸⁹ *Rev. Stat. 1967*, Ch. 57½, sec. 1-15a4; *Perkins v. Commissioners of Cook County*, 271 Ill. 449 (1916). Also *Honefenger v. Burris*, 408 Ill. 72 (1951).

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: SANITARY DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Sanitary Districts Act of 1917 (<i>Rev. Stat.</i> 1967, Ch. 42, sec. 299-317)	Applies to contiguous territory containing all or parts of one or more cities, towns, or villages. Rural territory three miles from the limits of a municipality concerned or territory within any other sanitary district cannot be included. ^k Petition by 100 legal voters is submitted to the circuit court, which calls an election following a hearing and a favorable vote by two of three commissioners appointed by the court.	For annexation in districts organized under either act: Petition by ten per cent of the voters of the area to be added is submitted to circuit court where original petition for district was filed, who calls an election in area to be added. Trustees of district accept territory by ordinance or by petition of the majority of owners of land. Annexation by court following a hearing. Territory with no electors: Petition by majority of owners of land to circuit court. Ordinance by trustees following hearing.	Board of three trustees appointed for three-year staggered terms by the board of commissioners. Not more than two trustees may be appointed from any one city, village, or incorporated town if the district includes two or more cities, villages, or incorporated towns or parts of such.	126
Act of 1936 (<i>Rev. Stat.</i> 1967, Ch. 42, sec. 412-443n)	Applies to contiguous rural territory within a single county, and does not forbid the inclusion of territory already within another sanitary district. Petition by 20 per cent of the legal voters of proposed district is submitted to circuit court, which calls an election following a hearing.	Statutory provisions exist for dissolution of sanitary district formed under the 1936 act. ^l Disconnection by petition and election follows the form of annexation.	Board of three trustees appointed by the board of commissioners for three-year staggered terms.	2

^k Cities and villages as such, are not "sanitary districts" contemplated by the Sanitary District Act (sec. 299-317) which excludes territory already included in a sanitary district. *People v. Bergin*, 340 Ill. 20 (1930).

^l *Rev. Stat.* 1967, Ch. 42, sec. 444. *People v. Firek*, 5 Ill. 2d 317 (1955).

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: FOREST PRESERVE DISTRICTS AND PUBLIC HEALTH DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Forest Preserve District (<i>Rev. Stat. 1967, Ch. 57½, sec. 1-15</i>)	Area must be contiguous, contain one or more cities, villages, or incorporated towns, have a natural forest or park, and lie within a single county. Petition by 500 voters to the circuit court which calls an election following a hearing.	Area may be added if it adjoins the district and is within the same county. Petition by 10 per cent of voters to circuit court which submits the proposal at the next general election. Statutory provisions do not exist for dissolution of forest preserve districts.	Board of commissioners consisting of president and four commissioners appointed by president of county board with the advice and consent of county board for four-year terms, unless district is coterminous with the county, city village, or sanitary district, then the corporate authorities form the ex officio board of district.	10
Public Health Districts (<i>Rev. Stat. 1967, Ch. 111½, sec. 1-20</i>)	Area of not less than 75,000 population must be coterminous with road district or township. Petition of 5 per cent of the total voters in such township or road district or, if two more are involved, 5 per cent in each, is filed with the town clerk (road district clerk in non-township counties), who calls an election.	Township or road district may become a part of district by petition of 5 per cent of the legal voters approved by board of the district and vote at the next township or road district election. Statutory provisions do not exist for dissolution of public health districts.	Ex officio board of health composed of township, road district, and/or county officials, depending upon the number of townships or road districts included and whether the territory is in township or non-township counties. Board of health appoints health officer from list of eligibles supplied by state Department of Health.	5

levy taxes, and borrow money on the credit of the district (subject under certain conditions to approval by the electorate).

By an act of 1923 the Cook County district was also authorized to establish and maintain zoological parks,⁹⁰ thereby making the famous Brookfield Zoo a forest preserve district function. This authorization has now been extended to any forest preserve district with a population of 150,000 or more.

Public Health Districts

The organization of public health districts was first authorized by the General Assembly in 1917.⁹¹ These districts function to provide an administrative agency for enforcing, within district boundaries, regulations and orders of the State Department of Health relative to nuisances, quarantine, sanitation, and other health matters, as well as county, township, city, or village health ordinances, but the public health district may not enforce city ordinances pertaining to nuisances. Districts may establish research laboratories and free dental clinics for school children. The board has authority to levy taxes and to issue bonds with referendum approval to provide buildings and make permanent improvements. When a health district has been established it takes over within its territory the law enforcement work of county, township, and/or municipal boards of health.⁹²

Fire Protection Districts

The General Assembly authorized the creation of fire protection districts in 1927.⁹³ The legislature has declared it the function of such district to provide protection from fire for all property in the district and to prescribe regulations for the prevention of fires. The board is vested with power to manage the affairs and property of the district, including the power to levy taxes, to issue bonds with referendum approval, to acquire and hold real estate for corporate purposes, and to enact and enforce ordinances. The district may contract with an adjacent city, village, or incorporated town or any corporation or fire protection district for fire protection service, or contract to supply service within a municipality. If pre-existing municipalities included in the fire protection district, in whole or in part,⁹⁴ are authorized to provide

⁹⁰ *Rev. Stat. 1967*, Ch. 57½, sec. 18.

⁹¹ *Ibid.*, Ch. 111½, sec. 1-20.4.

⁹² County or multiple-county health departments differ from public health districts in that they are not distinct taxing units. The establishment of the department is by resolution of the county board or boards with referendum approval of the additional tax levy to maintain the department. The levy is made annually by the county board or boards. Public health districts have independent taxing power within statutory limits. *Ibid.*, sec. 20c-20d1.

⁹³ *Ibid.*, Ch. 127½, sec. 21-46.

⁹⁴ Although parts of municipalities may not be included in a fire protection district as the law now stands, the original act of 1927 had no such restriction. Apparently this provision applies to parts of municipalities which may have been included in these districts before the amendment in 1949.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: FIRE PROTECTION DISTRICTS AND MOSQUITO ABATEMENT DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Fire Protection Districts (<i>Rev. Stat. 1967, Ch. 127½, sec. 21-37a</i>)	Area must be contiguous, but cannot be in more than five counties. District must not divide any city, village, or incorporated town. Petition by 50 or more voters — or a majority if there are less than 100 — to the circuit court, which calls an election. A favorable majority vote both within the limits of every city or village and the areas outside incorporated places is required.	Owners of tracts of land with no electors petition the board of trustees of the district, who, by resolution, accept or reject petition. For populated territory, petition by 1 percent of legal voters to the circuit court, which calls an election. Territory may be disconnected at discretion of circuit court following petition and hearing. Statutory provisions do not exist for dissolution of fire protection districts.	Board of three trustees appointed by the circuit court. Trustees are appointed for three-year staggered terms. Only one trustee may be appointed from a city, village, or incorporated town unless such municipality has over 50 per cent of the population of the district.	676
Mosquito Abatement Districts (<i>Rev. Stat. 1967, Ch. 111½, sec. 74-85A</i>)	Area must be contiguous and include not less than 300 inhabitants. Petition to create district in purely rural territory must include 25 voters; for purely urban area or for any rural-urban combination, 5 per cent of voters in each area involved must petition. Petition is filed with circuit court, which after determining the necessity of the district following the hearing, calls an election.	Petition by majority of the voters in the area and by the owners of more than half of the property is presented to the trustees of the district who call an election. Statutory provisions exist for dissolution of mosquito abatement districts. Disconnection by judges after petition of landholder(s) and subsequent hearing.	Five member board of trustees appointed by the circuit court for four-year staggered terms.	18

such services, the municipality shall cease to exercise any powers which are in conflict with those exercised by the district. The district reimburses the municipality for its actual expenditures and incurred obligations.

Mosquito Abatement Districts

A special district, authorized by the General Assembly in 1927, may be established to "take all necessary or proper steps for the extermination of mosquitoes, flies, or other insects within the district."⁹⁵ In accomplishing these ends, the corporate authorities of the district may abate as nuisances all stagnant pools of water and other insect breeding places, and if necessary may construct and maintain levees or channels on any land within the district. The district board has the power to levy taxes and to acquire property by eminent domain, but has no borrowing power.

Tuberculosis Sanitarium Districts

Two varieties of tuberculosis sanitarium districts are authorized by the Illinois statutes. An act of 1937⁹⁶ authorizes the establishment of districts wholly within individual counties, while an act of 1939⁹⁷ empowers contiguous counties to unite in the establishment of joint sanitarium districts.

Under the act of 1937, the board of the district is empowered to establish and maintain a tuberculosis sanitarium which offers free care to inhabitants of the district. For this purpose, the board is authorized to acquire necessary land, provide appropriate buildings, appoint superintendents and employees, and adopt and enforce all necessary rules and regulations for the management of the sanitarium. The board is vested with taxing and borrowing powers, but bond issues other than for acquisition of land must be approved at a referendum election. Instead of establishing and maintaining a district sanitarium, the board of directors may, in its discretion, use funds secured under the provisions of the statute in providing for the care of tuberculosis patients in private or public sanitariums or hospitals.

The 1939 law provides that any two or more contiguous counties may be incorporated as a tuberculosis sanitarium district. Such a joint district, however, cannot include any county which maintains a county tuberculosis sanitarium or any territory which has organized as a sanitarium district under the 1937 law. The board is empowered to construct and maintain a tuberculosis sanitarium, to make rules and regulations for the management thereof, and appoint and fix the compensation of necessary employees. As in the case of districts within a single county, the board possesses the power to tax and borrow, though bond issues for purposes other than acquiring land must be approved by popular vote.

⁹⁵ *Rev. Stat. 1967*, Ch. 111½, sec. 74-85.b.

⁹⁶ *Ibid.*, Ch. 23, sec. 1701-1714.

⁹⁷ *Ibid.*, Ch. 34, sec. 5201-5216.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: TUBERCULOSIS SANITARIUM DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Tuberculosis Sanitarium Districts Act of 1937 (<i>Rev. Stat. 1967</i> , Ch. 23, sec. 1701-1714)	Contiguous area lying wholly within one county and entirely outside any city or village which has adopted a tax for the care of mentally deficient people. Petition by 100 legal voters to the circuit court, which calls an election following a hearing.	Statutory provisions do not exist for annexation, detach- ment, or dissolution of tuber- culosis sanitarium districts, organized under act of 1937.	Board of directors consisting of three members (five members in counties of 500,000 or more population) appointed by the circuit court for three-year staggered terms. One member must be licensed physician.	2
Act of 1939 (<i>Rev. Stat. 1967</i> , Ch. 34, sec. 5201-5216)	Two or more contiguous counties may incorporate as a district. Peti- tion signed by 10 per cent of the legal voters is filed with the circuit court. Election is called by court after a public hearing.	Statutory provisions do not exist for annexation, detach- ment, or dissolution of districts formed under act of 1939.	Elective board consisting of a president and six trustees elected for three-year staggered terms.	
	Limited to those counties that have not adopted 1937 act or County Sanitarium Act.			

Airport Authorities

The General Assembly, by an act of 1943, authorized the establishment of municipal airport authorities empowered to establish and maintain airports and airport facilities and to levy taxes therefor.⁹⁸ Under the provisions of this act, the Springfield Airport Authority was organized in Sangamon County, but the statute was subsequently declared unconstitutional by the Illinois Supreme Court. The court held that the act was vague and indefinite, and that the provision permitting a municipality to determine whether it shall become a sponsor of the authority indirectly gives the municipality the right to control the policies of the authority. The practical application of the statute would open the way for interlocking governmental bodies.⁹⁹

In 1945 a second airport authority law was enacted by the General Assembly.¹⁰⁰ The board of commissioners is empowered to acquire land, by eminent domain if necessary; to establish and maintain airports and airport facilities; to operate and lease such airports and facilities, and to fix and collect rentals, tolls, and charges for the use thereof; to restrict the height of structures within the vicinity of airports; to police its property; to levy a tax, within statutory limits, for the support of its activities; and to borrow money. However, the plans for any project to be financed by borrowing must have the approval of the state Department of Aeronautics. The board is authorized to seek and accept state or federal aid and to undertake the establishment, development, or improvement of municipal airports in cooperation with, or as a joint enterprise with, the state or federal government or both.

Library Districts

A new Public Library District Act, replacing earlier legislation under which several districts had been organized, was enacted in 1967.¹⁰¹ Under the new law the district board is empowered to levy a district tax, and has borrowing power (including tax anticipation warrants). It is the duty of the board to establish, equip, and maintain a library or libraries, or to contract with an existing library or libraries for supplying library service to the inhabitants of the district. Provisions exist for annexation, disconnection, and dissolution. Library districts established prior to 1967 are deemed to have been formed pursuant to the new law.

River Conservancy Districts

The General Assembly provided for the organization of river conservancy districts in 1925.¹⁰² The functions of such districts are to unify the control of

⁹⁸ *Ibid.*, Ch. 15½, sec. 49-68.

⁹⁹ *People v. Bartholf*, 388 Ill. 445 (1944).

¹⁰⁰ *Rev. Stat. 1967*, Ch. 15½, sec. 68.1-68.20.

¹⁰¹ *Ibid.*, Ch. 81, sec. 1001 — 1 to 1008 — 2.

¹⁰² *Ibid.*, Ch. 42, sec. 383-410.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: AIRPORT AUTHORITIES AND PUBLIC LIBRARY DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Airport Authorities (<i>Rev. Stat. 1967, Ch.</i> 15½, sec. 63.1-63.20)	Territory must be contiguous, have a population not less than 5,000, contain one or more municipalities, and not include territory within a municipality of over 500,000 which operates an airport. Petition by 500 legal voters to the circuit court, which calls an election following a hearing.	Annexation through petition to circuit court and election following a hearing. Disconnection upon certain conditions. Discretion of circuit court upon petition. Statutory provisions exist for dissolution of airport authorities if approved by department of aeronautics.	Board of commissioners appointed by circuit court except that, when the territory of the authority includes one or more municipalities having a population of 5,000 or more, some of the commissioners are appointed by those municipalities. The number of commissioners is dependent on the number of municipalities included in the authority and the population of each.	26
Public Library District (<i>Rev. Stat. 1967, Ch.</i> 81, sec. 1001 — 1 to 1003 — 2)	Area: All or any portion of one or more counties. The area must not be served by contract or otherwise by existing free libraries. Petition by 100 voters to the circuit court, which calls an election following the hearing. The vote within municipalities and in unincorporated areas is counted separately and a favorable majority in each is required for establishment of the district. A municipality or township having its own tax-supported library may, if it so elects, have its territory excluded from the library district.	Petition to circuit court by 100 legal voters in territory to be annexed or disconnected. Court calls an election. Favorable majority vote in both the district and the territory to be annexed. Dissolution in the same manner. Statutory provisions exist for detachment from library districts.	Election of six member board of commissioners for staggered six-year terms unless voters decide to have the circuit court appoint five trustees for staggered six-year terms.	25

river systems; to promote sanitation; to prevent stream pollution; to develop and maintain a safe and adequate water supply; to aid navigation; and to protect fish life. A 1951 amendment to the original act provides that these districts may also control and prevent floods; reclaim wet and overflowed lands; promote the development of irrigation; collect and dispose of sewage; and provide for forests, wildlife areas, parks, and recreational areas. The board of trustees is empowered to levy taxes and special assessments; to issue bonds with the approval of the voters; to exercise the right of eminent domain; to construct dams, ditches, and pumping stations; to pass and enforce ordinances; to maintain a police force to protect district property; and to prevent pollution of the water supply under its control. The district may contract with a sanitary district or municipality for the disposal of sewage. In preventing the pollution of streams and bodies of water, the district cannot supersede the authority of the state Sanitary Water Board. Up to the present time, nine river conservancy districts have been created.

Water Districts

Any contiguous area with a population of less than 500,000 may create a water district.¹⁰³ The district's board of trustees with referendum approval may levy an annual tax within statutory limits for corporate purposes. Revenue bonds may be issued by the board, payable solely from the revenue from operation of the waterworks. When a waterworks system has been established in accordance with these provisions, the board is authorized to employ a superintendent and other necessary personnel for the operation of the system, and to fix the rates to be charged for water. No purchase contract or tax levy is valid in a water district unless approval of majority of all electors in each city or village within the district is secured.

Street Light Districts

By an act of 1949, the General Assembly authorized the establishment of street light districts.¹⁰⁴ Street lighting may be obtained by the district through contracts made with a city, village, or incorporated town lying adjacent to the district. The district may also contract for the installation, rental, or use of street lights within the district and for furnishing of electric service. The trustees are empowered to levy a property tax; to issue bonds, upon approval of the voters at a referendum election; to pass all necessary rules, ordinances, and regulations for the management of the district; to prescribe the duties and compensation of the employees of the district; and to make contracts with adjacent municipalities or public utilities for service.

¹⁰³ *Ibid.*, Ch. 111½, sec. 188-212.9.

¹⁰⁴ *Ibid.*, Ch. 121, sec. 355-364.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: RIVER CONSERVANCY DISTRICTS AND PUBLIC WORK DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
River Conservancy Districts (<i>Rev. Stat. 1967, Ch. 42, sec. 383-410.1</i>)	Petition by 1 per cent of the legal voters of proposed district is filed with the circuit court. Court calls an election following a hearing.	Petition by 1 per cent of the voters of the area to be annexed to circuit court, which calls an election following a hearing. The trustees of the district accept or reject territory by ordinance. Statutory provisions do not exist for dissolution of river conser- vancy districts.	Board of trustees, but the number of trustees varies depending upon the number of municipalities with popula- tion over 5,000 included within the dis- trict. If the district does not have any municipality of 5,000 or over, the board is composed of five members appointed by the circuit court. When municipali- ties of 5,000 or over are in the district, some of the trustees are appointed by the presiding officer of the municipality and the others are appointed by the court. Trustees are appointed for five- year staggered terms.	9
Public Water Districts (<i>Rev. Stat. 1967, Ch. 111 2/3, sec. 188-212.9</i>)	Contiguous area of under 500,000 population. Peti- tion by 100 legal voters is filed with the circuit court, which calls an election fol- lowing a hearing.	Annexation: Contiguous area. Petition by two-thirds of legal voters filed with circuit court which refers it to the board of trustees after a hearing. If two- thirds of board of trustees mem- bers vote favorably, the territory is annexed. Detachment or dissolution: Petition to court, which acts following a hearing.	Seven members appointed for five-year staggered terms by the circuit court.	0

Hospital Districts

In 1949¹⁰⁵ the General Assembly provided for the creation of hospital districts for the benefit of the inhabitants of an area.¹⁰⁶ The board among other things is empowered to establish and maintain a hospital; to acquire land by eminent domain; to provide rules and regulations for the operation and management of the hospital; to fix and charge reasonable rates for services; to borrow money and to issue bonds upon the approval of the voters; to maintain a police force to enforce its rules and regulations; provide insurance benefits for its employees; and to levy a property tax on all the taxable property in the district. The board of directors may also receive grants and loans of money from the state and federal governments. If the district includes within its boundaries another agency which operates a hospital maintained by a property tax, the hospital district must take over the facilities of such other agency. Reimbursement must be made to the agency, which no longer is permitted to operate a hospital.¹⁰⁷

Water Service Districts

Districts may be created to provide water service, but not to own and operate waterworks. The General Assembly, by an act of 1951, authorized the creation of water service districts.¹⁰⁸ The district may contract with any city, village, or incorporated town lying adjacent to the district, or with a public utility, for water service to be furnished to the district. Contracts may also be effected for the installation of water mains in the district. The board of trustees exercises control over all the affairs and property of the district. The board may issue ordinances; contract for water service; issue bonds upon the approval of the voters at a referendum; and levy taxes for corporate purposes within statutory limits. The board may levy an annual tax to pay the interest on the debt and pay off the principal as it falls due.

¹⁰⁵ By an act of 1947, the General Assembly provided for the establishment and operation of hospital authorities. The area to be included in such an authority was to be contiguous, have a population of at least 5,000, and contain one or more municipalities. The law also provided that on filing of petition a separate election on the question of establishment of an authority might be held in unincorporated areas, and that if a majority of the voters in such areas opposed the creation of the authority, it should not be established. The Supreme Court held that the proviso permitting a separate election in unincorporated areas was special legislation based on an arbitrary classification in contravention of the constitution. The court further held the entire act unconstitutional since the invalid proviso and the remaining portions of the paragraph were mutually dependent upon each other. *Grennan v. Sheldon*, 401 Ill. 351 (1948), and *People v. Spaid*, 401 Ill. 534 (1948).

¹⁰⁶ *Rev. Stat. 1967*, Ch. 23, sec. 1251-1273.

¹⁰⁷ The court held that this law does not attempt to vest in hospital districts power and jurisdiction coextensive with counties so that both would have power to levy taxes for identical purposes in violation of the constitution, since the act provides for the cessation of operation of pre-existing public agency authorized to own and maintain public hospitals and to levy taxes therefore. *Royal v. Cain*, 410 Ill. 39 (1941).

¹⁰⁸ *Rev. Stat. 1967*, Ch. 111½, sec. 213-222.1.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: STREET LIGHT DISTRICTS AND HOSPITAL DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Street Light Districts (<i>Rev. Stat. 1967, Ch.</i> 121, sec. 355-364)	Any area not included within the corporate boundaries of a city, village, or incorporated town, may be established by petition by 50 or more legal voters or a majority of the voters, if less than 100 inhabitants, to the circuit court. Court calls an election following a hearing.	Petition to circuit court by 50 or more legal voters within the limits of the area to be added. Court calls an election. Statutory provisions do not exist for dissolution of street light districts. Provisions exist for disconnection.	Board of trustees composed of three members appointed by the circuit court for three-year staggered terms.	21
Hospital Districts (<i>Rev. Stat. 1967, Ch.</i> 23, sec. 1251-1273)	Petition of 2,500 or 10 per cent of the voters, whichever is higher, is filed with the circuit court which calls an election following a hearing. The act is not in effect in counties having a population of more than one million.	Petition by 10 per cent or 50 voters, whichever is fewer, to the circuit court which calls an election in the area to be added and in the district, following a hearing. Detachment by petition and election. Statutory provisions do not exist for dissolution of hospital districts.	Board of directors composed of nine members appointed by the circuit court. Ap- pointments are for three-year staggered terms.	24

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: WATER SERVICE DISTRICTS AND WATER AUTHORITIES

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Water Service Districts (<i>Rev. Stat. 1967, Ch.</i> 111 $\frac{2}{3}$, sec. 213-222.1)	Territory must be contiguous and not within the corporate boundaries of a city, village, or incorporated town. Petition by 50 legal voters or a majority, if the population is less than 100, to circuit court. Court calls an election following a hearing.	Annexation by petition of majority in numbers and in area owned of landholders to court which rules fol- lowing a hearing. Disconnection by petition.	Board of trustees consisting of three members appointed by the circuit court. Appoint- ments are for three-year staggered terms.	2
Water Authorities (<i>Rev. Stat. 1967, Ch.</i> 111 $\frac{2}{3}$, sec. 223-232)	Contiguous territory. Petition by not less than 500 legal voters to the circuit court, which calls an elec- tion following a hearing.	Petition by majority in numbers and area of land of land owners in the territory and discretion of circuit court. Disconnection by petition and court ruling. Statutory pro- visions do not exist for dissolution of water authorities.	Three trustees appointed by the circuit court for three- year staggered terms. The number of trustees is in- creased by one for each county in excess of three included within the territory.	1

Water Authorities

In 1951, provision was made for the establishment of water authorities.¹⁰⁹ These authorities exist to regulate and make inspections of the enlargement or abandonment of wells; to require the registration of wells; to regulate the use of water; to establish limits and priorities on the use of water during an emergency; and to supplement the existing water supply by owning and operating wells. The board is authorized to levy taxes for corporate purposes, and to provide rules and ordinances pertaining to affairs of the authority. The board may issue bonds payable solely from revenue, or may levy an additional direct tax for their retirement.

Surface Water Protection Districts

The General Assembly, in an act of 1953, authorized the creation of surface water protection districts¹¹⁰ to promote and protect the health, safety, welfare, and convenience of the public. The districts may establish and operate ditches, channels, flumes or similar waterways, trunk sewers, lateral sewers, manholes, street inlets, roadway culverts, pumping stations, retention basins, dams, levees, gate structures, spillways, control works, or any other types of construction necessary for the collection of surface waters within the district boundaries. The board of trustees has power to adopt and enforce ordinances for protection from surface water damage; to create rights of way and privileges, either within or without its corporate limits, that may be required for its corporate purposes; to acquire land and property by eminent domain; to borrow money and issue bonds therefor with referendum approval; and to levy and collect a tax for corporate purposes, including interest on debt.

Soil and Water Conservation Sub-districts (Watershed Sub-districts)

Soil and Water Conservation districts in Illinois have no taxing power. They are organized through petition, a determination by the Department of Agriculture concerning the need for such a district, and a referendum.¹¹¹ District powers include preventive and control measures; acquisition, management, and disposition of property; and enforcement of land-use regulations.

Soil and Water Conservation Sub-districts have taxing powers.¹¹² Formation takes place through the presentation of a petition by a majority of landholders who own a majority of the land in the proposed sub-district to directors of the Soil and Water Conservation District. The area affected must be contiguous and within the same watershed. The directors call an election

¹⁰⁹ *Ibid.*, sec. 223-250.

¹¹⁰ *Ibid.*, sec. 448-471.

¹¹¹ *Rev. Stat. 1967*, Ch. 5, sec. 113-116.

¹¹² *Ibid.*, sec. 131b-131b — 9.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: SURFACE WATER PROTECTION DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Surface Water Protection District (<i>Rev. Stat. 1967, Ch. 42, sec. 448-471</i>)	Contiguous territory in one or two counties. Petition by 50 or more legal voters or a majority thereof, if less than 100, to the circuit court. Court calls an election following a hearing.	Petition to circuit court by 1 per cent of the legal voters of the area to be annexed. Court calls an election following a hearing. Disconnection by petition and court order following a hearing. Statutory provisions do not exist for dissolution of surface water protection districts.	Board of trustees consis- ting of five members ap- pointed for five-year terms by the circuit court.	6

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: SOIL AND WATER CONSERVATION SUB-DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Soil and Water Con- servation Sub-Districts (<i>Rev. Stat. 1967, Ch.</i> 5, sec. 131, b to 131, b9)	Formation by (1) petition of majority of landholders who also own a majority of the land in the proposed sub-dis- trict to the director of the parent district (the area must be contiguous and in the same watershed) and (2) an elec- tion following a hearing.	Annexation by petition by land owner(s) to governing body of the sub-district who makes a determina- tion following a hearing. Detachment by petition of those landholders who receive no benefit from the sub-district. Dissolution by same process as for- mation with proviso that it cannot occur within three years of the date of organization of the sub-district.	If the sub-district lies entirely within a single (soil and water conservation) district, five board members, landholders in the sub- districts, elected for three-year staggered terms. If the sub-district lies in more than one district, a board of seven members who are landholders in the sub-district is elected for three-year staggered terms. Each district is to be represented on the board.	1

following a hearing. The powers of the sub-district include, in addition to that of taxation, the development and execution of plans relating to flood prevention, flood control, erosion control, and floodwater damages.

Local Mass Transit Districts

Legislation permitting the creation of local mass transit districts was enacted in 1959. The district may be formed by (1) one or more municipalities or counties or (2) "participating areas" without regard to political boundaries. The composition of the board of trustees varies with the type of formation and the number of political units contained therein. In all cases the trustees are appointed. The board of trustees may extend their service beyond the territorial limits with the permission of the corporate body of the area affected and as long as they do not enter into direct competition with existing facilities. Within statutory limits and with referendum approval, the trustees may levy a tax upon property within the district. They also have the power to invest inactive funds, borrow, issue revenue bonds, and issue tax anticipation warrants.¹¹³

Conservation Districts

Conservation districts are limited to counties which are not organized as forest preserve districts and which have less than one million population.¹¹⁴ The conservation district has the power to provide facilities which preserve its resources; levy taxes within statutory limits; acquire property by gift, devise, purchase, or condemnation; undertake studies relating to the area and maintain a police force. The district also has the power to issue tax anticipation warrants and bonds. Conservation districts are governed by a five-member board of trustees appointed for five-year staggered terms by the county board.

¹¹³ *Rev. Stat. 1967*, Ch. 111½, sec. 351-359.

¹¹⁴ *Rev. Stat. 1967*, Ch. 57½, sec. 101-117.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: MASS TRANSIT DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Mass Transit Districts (<i>Rev. Stat. 1967, Ch. 111</i> $\frac{2}{3}$, sec. 351-359)	<p>Formation by majority vote of the corporate authorities or by resolution by majority vote of the county board of each participating municipality and county.</p> <p>Formation also through "participating areas." Area must be contiguous and have a population of under 500,000. Petition by 500 voters of participating area to circuit court, which calls an election after a hearing.</p>	<p>Dissolution through resolution by participating municipalities and counties which created it.</p> <p>No conditions for annexation exist.</p>	<p>One municipality or one county, three trustees appointed by corporate authorities four-year staggered terms.</p> <p>More than one municipality or county, one trustee appointed for every 100,000 population or fraction thereof, four-year staggered terms.</p> <p>For participating areas, five trustees appointed by circuit court for five-year staggered terms. No three trustees may be affiliated with the same political party.</p>	0 ^m

^m Springfield established a mass transit district subsequent to the 1965 date used here for counting taxing units.

TABLE 2 (Continued). STATUTORY DATA ON SPECIAL TAXING UNITS: CONSERVATION DISTRICTS

Unit and Appropriate References	Conditions for Formation	Annexation, Detachment, Dissolution	Corporate Governing Body	Known to Exist
Conservation Districts (<i>Rev. Stat. 1967, Ch. 57½, sec. 101-117</i>)	Formation in contiguous area by (1) petition to the circuit court by not less than 1 per cent of voters in a county of less than 1,000,000 population which is not organized as a forest preserve district and an election following a hearing; and (2) not less than 1 per cent of voters in each county in a group of not more than five counties with population less than 1,000,000 in each county. No part may be organized as a forest preserve district. Election following a hearing.	No provisions for annexation, detachment, or dissolution.	Five-member board of trustees appointed for staggered five-year terms by county board. Distribution of board members in multi-county districts dependent upon the relative populations of the counties.	1

APPENDIX

**TABLE I. NUMBER OF GOVERNMENTAL UNITS IN THE UNITED STATES
BY TYPE AND STATE 1967***

State	Total Number of Units†	Coun- ties	Munici- palities	Town- ships‡	Special Districts	School Districts§
United States Total	81,304	3,049	18,051	17,107	21,264	21,782
Alabama	797	67	359	....	251	119
Alaska	62	9	51	....	....	1
Arizona	395	14	62	....	76	242
Arkansas	1,253	75	423	....	352	402
California	3,865	57	400	....	2,168	1,239
Colorado	1,253	62	251	....	748	191
Connecticut	414	....	34	149	221	9
Delaware	171	3	52	....	65	50
District of Columbia	2	....	1	....	1	....
Florida	828	67	383	....	310	67
Georgia	1,204	159	512	....	338	194
Hawaii	20	3	1	....	15	....
Idaho	872	44	194	....	513	120
ILLINOIS	6,454	102	1,256	1,432	2,313	1,350
Indiana	2,670	92	550	1,009	619	399
Iowa	1,803	99	945	....	280	478
Kansas	3,669	105	623	1,543	1,037	360
Kentucky	953	120	359	....	273	200
Louisiana	734	62	270	....	334	67
Maine	699	16	21	469	127	65
Maryland	362	23	151	....	187	....
Massachusetts	655	12	39	312	247	44
Michigan	2,905	83	522	1,254	110	935
Minnesota	4,185	87	850	1,817	148	1,282
Mississippi	784	82	268	....	272	161
Missouri	2,918	114	856	343	734	870
Montana	1,104	56	125	....	209	713
Nebraska	4,392	93	538	486	952	2,322
Nevada	147	17	17	....	95	17
New Hampshire	516	0	13	222	89	181
New Jersey	1,422	21	335	232	311	522
New Mexico	308	32	88	....	97	90
New York	3,486	57	116	931	965	916
North Carolina	753	100	437	....	215	....
North Dakota	2,758	53	357	1,378	431	538
Ohio	3,284	88	933	1,324	228	710
Oklahoma	1,774	77	522	....	214	960
Oregon	1,457	36	222	....	800	398
Pennsylvania	5,000	66	1,005	1,555	1,624	749
Rhode Island	110	....	8	31	67	3
South Carolina	562	46	259	....	148	108
South Dakota	3,511	64	306	1,050	106	1,984

* Data from U.S. Bureau of the Census, Government Units in 1967: Serie CG-P-2 (Washington, D.C.: U.S. Government Printing Office, 1967).

† Includes the federal government and the 50 states not shown in distribution by type.

‡ Includes "towns" in the six New England states and in New York and Wisconsin.

§ Excludes school systems operated as part of state, county, municipal, or township government.

Table 1. (Continued)

State	Total Number of Units†	Coun- ties	Munici- palities	Town- ships‡	Special Districts	School Districts§
Tennessee	792	94	297	....	386	14
Texas	3,448	254	884	....	1,001	1,308
Utah	446	29	213	....	163	40
Vermont	657	14	65	238	72	267
Virginia	376	96	231	....	48	....
Washington	1,653	39	267	63	937	346
West Virginia	456	55	225	....	120	55
Wisconsin	2,491	72	568	1,269	62	519
Wyoming	473	23	87	....	185	177

† Includes the federal government and the 50 states not shown in distribution by type.

‡ Includes "towns" in the six New England states and in New York and Wisconsin.

§ Excludes school systems operated as part of state, county, municipal, or township government.

TABLE II. TAXING UNITS IN ILLINOIS BY NUMBER AND TYPE 1945-1965*

	1945	1950	1955	1960	1965
State Totals	15,060	8,104	5,873	5,513	5,464
State	1	1	1	1	1
Counties	102	102	102	102	102
Townships	1,444	1,444	1,444	1,444	1,444
Road Districts	181	182	124	110	111
Cities, Villages, and Incorporated					
Towns	1,148	1,163	1,180	1,251	1,258
School Districts	11,929	4,697	2,245	1,613	1,370
Elementary	11,075	3,958	1,600	988	761
Twelfth-Grade	86	295	334	363	385
High	672	372	281	254	214
Non-High	96	72	30	8	5
Junior College	..	..	..	..	5
Special Districts	255	515	777	992	1,178
Fire Protection	114	316	506	612	676
Park	89	122	151	178	216
Sanitary	29	31	43	79	128
Forest Preserve	8	9	9	10	10
Mosquito Abatement	8	9	15	17	18
Public Health	4	4	4	4	5
T. B. Sanitarium	1	2	2	2	2
Airport Authority	1	13	17	23	26
Library	1	4	6	14	25
Hospital	..	3	14	24	24
Street Lighting	..	2	5	14	21
Water Service	..	..	1	1	2
River Conservancy	..	..	2	4	9
Water Authority	..	..	1	1	1
Surface Water Protection	..	..	1	4	6
Cemetery	..	..	..	5	7
Watershed Sub-district	..	..	..	..	1
Conservation District	..	..	..	..	1

* Adapted from *Illinois Property Tax Statistics, 1965* (Springfield: Illinois Department of Revenue, Division of Local Government Affairs and Property Taxes), Table 16, p. 129. Conflict may exist in totals and in number of road districts and airport authorities, depending on whether the aforementioned and cemetery districts are subsumed in county functions or listed separately.

TABLE III. NUMBER OF TAXING UNITS IN ILLINOIS BY COUNTY, 1951 AND 1965*

Counties	1951		1965	
	Omits Those Counted in Other Counties	Total in Each County	Omits Those Counted in Other Counties	Total in Each County
Adams	67	71	57	62
Alexander	26	30	11	14
Bond	58	66	23	34
Boone	22	25	26	30
Brown	15	15	15	17
Bureau	126	140	98	114
Calhoun	27	29	17	21
Carroll	60	62	45	48
Cass	26	28	23	27
Champaign	105	118	94	105
Christian	51	61	48	61
Clark	38	40	31	33
Clay	60	66	35	42
Clinton	52	60	56	67
Coles	24	30	29	39
Cook	373	387	464	491
Crawford	35	39	32	40
Cumberland	18	25	16	24
DeKalb	75	87	62	82
DeWitt	30	42	29	46
Douglas	25	35	28	39
Du Page	114	119	162	185
Edgar	40	48	37	46
Edwards	17	19	25	28
Effingham	33	35	35	43
Fayette	112	126	42	52
Ford	34	48	35	48
Franklin	94	100	48	55
Fulton	88	96	77	87
Gallatin	45	47	22	27
Greene	85	88	28	32
Grundy	84	94	48	59
Hamilton	85	95	30	45
Hancock	121	125	68	73
Hardin	35	35	7	8
Henderson	49	59	27	39
Henry	74	83	70	83
Iroquois	87	105	89	108
Jackson	106	114	45	51
Jasper	32	38	31	38
Jefferson	99	110	50	63
Jersey	20	23	20	26

* Data from *Number of Taxing Units in Illinois* (Illinois Department of Revenue, Property Tax Division, Springfield, 1951) and *Illinois Property Tax Statistics 1965* (Department of Revenue, Division of Local Governmental Affairs and Property Taxes, Springfield).

TABLE III. (Continued)

Counties	1951		1965	
	Omits Those Counted in Other Counties	Total in Each County	Omits Those Counted in Other Counties	Total in Each County
Jo Daviess	81	84	50	56
Johnson	57	62	31	34
Kane	60	68	77	89
Kankakee	73	80	67	74
Kendall	50	58	33	43
Knox	50	64	58	76
Lake	144	150	158	166
La Salle	144	165	115	132
Lawrence	64	65	41	41
Lee	79	98	56	81
Livingston	96	110	73	92
Logan	65	78	60	72
McDonough	40	43	49	56
McHenry	77	87	85	96
McLean	86	95	92	102
Macon	47	53	53	66
Macoupin	66	72	66	73
Madison	92	101	95	105
Marion	110	114	58	64
Marshall	36	55	34	55
Mason	64	66	37	38
Massac	49	52	18	22
Menard	27	34	26	36
Mercer	79	92	41	49
Monroe	22	28	27	32
Montgomery	92	103	50	64
Morgan	43	46	34	43
Moultrie	20	28	23	35
Ogle	112	124	66	81
Peoria	139	143	98	103
Perry	52	60	37	40
Piatt	30	36	30	37
Pike	61	61	57	58
Pope	60	67	11	11
Pulaski	47	51	10	12
Putnam	32	35	17	21
Randolph	43	46	32	33
Richland	19	22	20	26
Rock Island	105	112	66	76
St. Clair	131	138	18	132
Saline	90	95	33	35
Sangamon	92	102	93	106
Schuyler	21	26	21	31
Scott	19	21	18	20
Shelby	74	85	52	64

Table III. (Continued)

Counties	1951		1965	
	Omits Those Counted in Other Counties	Total in Each County	Omits Those Counted in Other Counties	Total in Each County
Stark	35	42	30	36
Stephenson	77	85	52	64
Tazewell	92	98	88	96
Union	47	53	21	27
Vermilion	119	125	91	100
Wabash	18	22	19	24
Warren	59	71	29	38
Washington	80	87	51	63
Wayne	144	158	55	70
White	53	58	39	43
Whiteside	136	149	88	101
Will	128	139	109	123
Williamson	100	102	27	35
Winnebago	86	89	88	92
Woodford	61	65	55	66

TABLE IV. TYPES OF TAXING UNITS IN ILLINOIS BY COUNTY, 1965

Counties	Townships or Road Districts	Munici- palities	School Districts	Special Districts
State Totals	1,555	1,258	1,370	1,178
Adams	23	14	8	16
Alexander*	2	3	5	3
Bond	9	10	6	8
Boone	9	3	10	7
Brown	9	4	2	1
Bureau	25	23	43	22
Calhoun*	5	5	5	5
Carroll	14	7	16	10
Cass	11	5	7	3
Champaign	30	23	27	24
Christian	17	14	17	12
Clark	15	4	7	6
Clay	12	6	21	2
Clinton	15	14	16	21
Coles	12	6	10	10
Cook	37	126	157	170
Crawford	10	6	13	10
Cumberland	8	4	9	2
DeKalb	19	13	24	25
DeWitt	13	7	14	11
Douglas	9	9	9	11
Du Page	9	34	57	84
Edgar	15	8	14	8
Edwards*	12	5	2	8
Effingham	15	10	9	8
Fayette	20	7	14	10
Ford	12	9	13	13
Franklin	12	17	21	4
Fulton	20	20	21	19
Gallatin	7	7	7	2
Greene	13	9	6	3
Grundy	17	15	25	1
Hamilton	12	5	25	2
Hancock	25	15	16	16
Hardin*	1	3	2	1
Henderson	11	9	8	10
Henry	24	15	18	25
Iroquois	26	21	33	27
Jackson	16	11	17	6
Jasper	11	7	18	1
Jefferson	16	9	32	5
Jersey	11	7	4	3

* Commission County — number of road districts is shown in column headed "Townships or Road Districts."

Source: *Illinois Property Tax Statistics 1965* (Illinois Department of Revenue, Division of Local Governmental Affairs and Property Taxes, Springfield), Table 1.

TABLE IV. (Continued)

Counties	Townships or Road Districts	Munici- palities	School Districts	Special Districts
Jo Daviess	23	10	11	11
Johnson*	11	7	13	2
Kane	16	22	17	33
Kankakee	17	18	20	18
Kendall	9	6	16	11
Knox	21	15	18	21
Lake	18	45	62	40
La Salle	37	24	49	21
Lawrence	9	6	19	6
Lee	22	12	28	18
Livingston	30	16	30	15
Logan	17	11	28	15
McDonough	20	10	33	15
McHenry	17	21	10	24
McLean	31	21	21	28
Macon	17	10	15	23
Macoupin	26	25	14	7
Madison	24	26	20	34
Marion	17	14	20	12
Marshall	12	8	20	14
Mason	13	9	7	8
Massac*	..	3	15	3
Menard*	14	6	9	6
Mercer	15	12	8	13
Monroe*	10	6	5	10
Montgomery	19	20	16	8
Morgan*	14	10	12	6
Moultrie	8	7	10	9
Ogle	25	11	28	16
Peoria	20	15	47	20
Perry*	14	9	17	2
Piatt	8	9	8	11
Pike	24	18	8	7
Pope*	3	3	1	3
Pulaski*	..	7	3	1
Putnam	4	6	4	6
Randolph*	4	14	9	5
Richland	9	5	6	5
Rock Island	18	15	17	25
St. Clair	22	30	41	38
Saline	13	7	11	3
Sangamon	27	25	24	29
Schuylcr	13	4	6	7
Scott*	7	7	4	1
Shelby	24	11	19	9

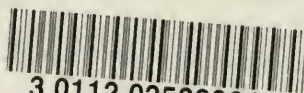
* Commission County — number of road districts is shown in column headed "Townships or Road Districts."

TABLE IV. (Continued)

Counties	Townships or Road Districts	Munici- palities	School Districts	Special Districts
Stark	8	4	17	6
Stephenson	18	11	15	19
Tazewell	19	16	31	29
Union*	4	6	14	2
Vermilion	19	20	44	16
Wabash*	9	4	6	4
Warren	15	5	10	7
Washington	16	12	23	11
Wayne	20	9	35	5
White	10	10	15	7
Whiteside	24	11	49	18
Will	24	23	41	34
Williamson*	..	16	13	5
Winnebago	14	9	40	28
Woodford	17	15	12	21

* Commission County — number of road districts is shown in column headed "Townships or Road Districts."

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